

FOR REFERENCE

NOT TO BE TAKEN FROM THIS ROOM

NEWBURYPORT
PUBLIC LIBRARY



FOUNDED 1854

Received

JAN 10 1920

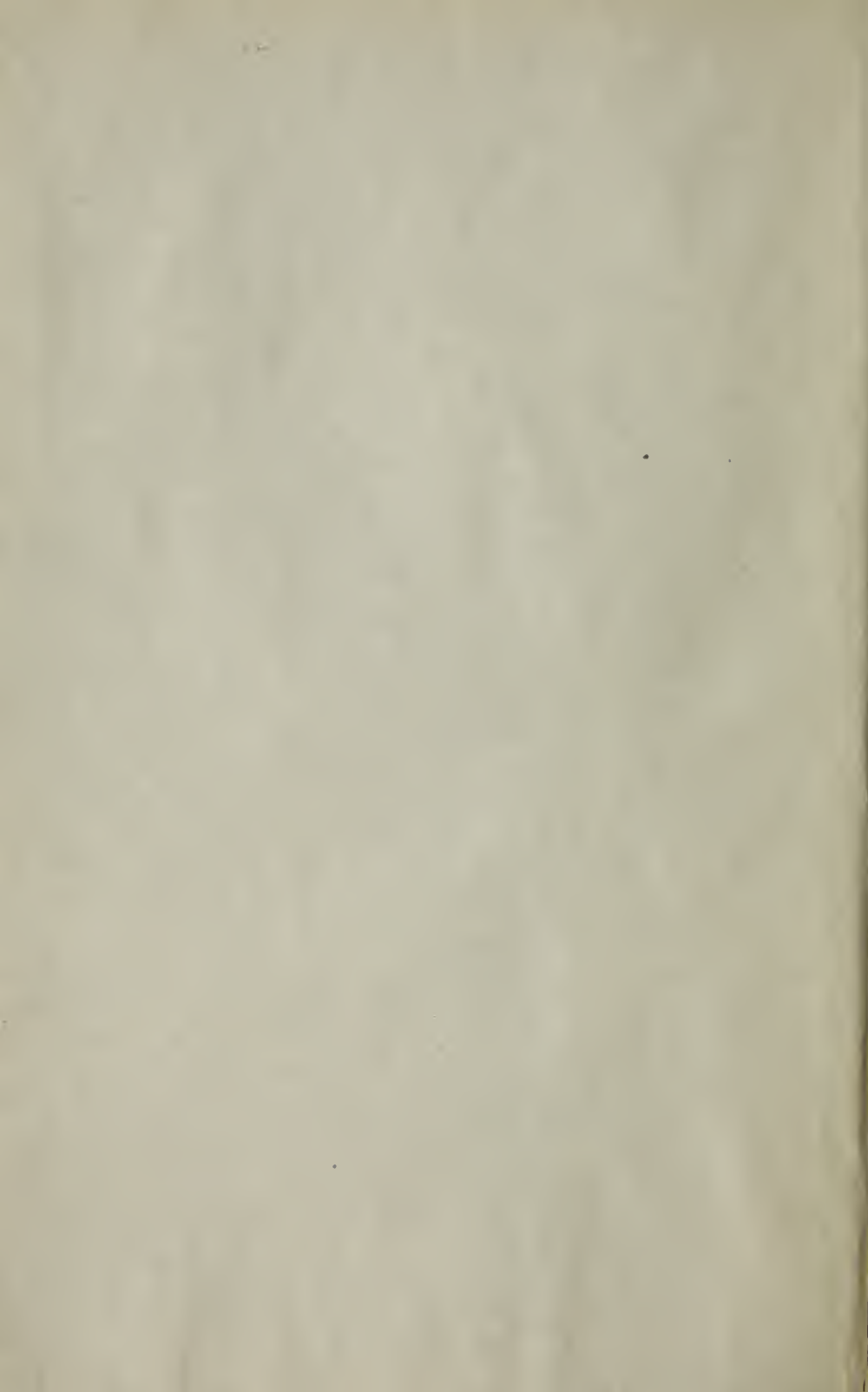
No.

974.4512 M 96^{ref.}

PRESENTED BY

1925

1925
m



CITY OF NEWBURYPORT

CITY OFFICERS

AND THE

ANNUAL REPORTS

TO THE CITY COUNCIL

FOR THE YEAR

1 9 2 5



PUBLISHED BY ORDER OF THE CITY COUNCIL

Printing and Binding by the
HERALD PRESS
Central Wharf, Newburyport, Mass.

445.

RECEIVED
CITY CLERK
1925

CITY GOVERNMENT, 1925

MAYOR

Hon. Michael Cashman

CITY COUNCIL

President

Arthur W. Southwell

Councillors at Large

William J. Cusack	Term Expires 1925
Robert E. Burke	Term Expires 1925
Gayden W. Morrill	Term Expires 1925
Henry B. Little	Term Expires 1925
Edward G. Perkins	Term Expires 1925
Councillor Ward 1, Warren S. Currier	Term Expires 1926
Councillor Ward 2, Edward Bass	Term Expires 1926
Councillor Ward 3, Elmer C. Hansen	Term Expires 1926
Councillor Ward 4, Arthur W. Southwell	Term Expires 1926
Councillor Ward 5, Timothy R. Leary	Term Expires 1926
Councillor Ward 6, Frederick C. Tedford	Term Expires 1926

Clerk

Henry W. Little

Committees

- Public Service—Councillors, Burke, Morrill, Tedford.
- Public Safety—Councillors, Cusack, Hanson, Currier.
- Public Welfare—Councillors, Perkins, Bass, Leary.
- General Government—Mayor Cashman, Councillors Southwell, Little.

City Officials

Henry W. Little	City Clerk
Charles E. Houghton	Treasurer and Collector
J. Hermann Carver	Clerk of Council
William Balch	City Auditor
George H. Dow	City Messenger
Cornelius H. Kelleher	Superintendent of Highways
James F. Carens, Jr.	City Solicitor
Dr. John W. Shaw	City Physician
John L. McLean	City Marshal
Orrin J. Welch	Sealer Weights and Measures
John O. Erickson	Chief of Fire Department
Orrin J. Welch	Superintendent of Fire Alarm
Timothy D. Donahue	Inspector Meats and Provisions
Dr. F. C. Blakeley	Inspector Animals
Benjamin W. Stevens	Harbor Master
Charles P. Kelley	Tree Warden
George W. Hussey	Building Inspector

ASSESSORS OF TAXES

Office: City Hall. Terms: Three Years.

Tel. 499-W.

Cornelius C. Kiley (Chairman)	Term Expires 1927
Edward G. Moody	Term Expires 1928
Charles W. Johnson, Secretary	Term Expires 1926

OVERSEERS OF THE POOR

Tel. 536-M.

Michael Cashman, (Mayor), ex-officio.

Timothy McCarthy	Term Expires 1925
Grace C. Fernald	Term Expires 1926
Florence G. Hale	Term Expires 1927

Frank L. Lattime, Clerk; S. W. Ingraham, Superintendent Almshouse;
Mrs. S. W. Ingraham, Matron Almshouse.

Meeting last Monday of each month.

CITY GOVERNMENT

5

BOARD OF HEALTH

Term: Three Years.

Dr. Randolph C. Hurd	Term Expires 1925
Dr. T. Raymond Healey	Term Expires 1926
Dr. Arthur J. Hewett	Term Expires 1927
William Thurston, Agent and Clerk of Board; Dr. R. D. Hamilton, City Bacteriologist; Harold G. Little, Inspector and Collector of Milk; Dr. J. W. Shaw, School Physician; Ralph W. Nelson, Inspector of Plumbing.	

REGISTRARS OF VOTERS

John J. Creeden	Term Expires 1926
Albert W. Hopkinson (Chairman)	Term Expires 1927
John J. O'Brien	Term Expires 1925
Henry W. Little, Clerk, ex-officio.	

ATKINSON COMMON COMMISSIONERS

Michael Cashman, (Mayor), ex-officio.
Arthur J. Southwell, (President), ex-officio.

Alvah Hoyt	Term Expires 1927
William C. Coffin	Term Expires 1925
Orlando F. Hatch	Term Expires 1926

TRUST AND SINKING FUND COMMISSIONERS

Michael Cashman, (Mayor), ex-officio.
Arthur J. Southwell, (President), ex-officio.
William Balch, (Auditor), ex-officio.

Henry B. Little	Term Expires 1926
Lawrence B. Cushing	Term Expires 1925

BOARD OF WATER COMMISSIONERS

Henry B. Trask	Term Expires 1927
Dr. Chas. F. A. Hall	Term Expires 1928
Herbert S. Noyes	Term Expires 1926
Peter I. Lawton	Term Expires 1930
Ernest Foss	Term Expires 1929
Harold S. Noyes, Secretary.	

ANNUAL REPORT

SCHOOL COMMITTEE

Edward M. Coffin, Peter I. Lawton, Alfred W. Kimball, C. Edw. Whiteley,
Arthur P. Brown, C. W. Bullard, M. D.

Mayor Michael Cashman, Chairman, ex-officio.

Edward M. Coffin, *Vice-Chairman*.

Alfred W. Smith, *Secretary*.

Alfred W. Smith, *Superintendent of Schools*.

Edward H. Porter, *Truant Officer*.

Trustees Putnam Free School

Hallet W. Noyes, Henry B. Little, Nathaniel N. Jones, Secretary and
Treasurer; Norman Russell, Chas. L. Davis, John T. Lunt,
Erskine Clement

Trustees Wheelwright School

Michael Cashman, Mayor, ex-officio.

Lawrence B. Cushing, *President*

Edmund D. Codman, *Treasurer*

Wm. R. Johnson, *Secretary*

Lucius H. Greeley

Randolph C. Hurd

MAYORS OF NEWBURYPORT

Hon. Caleb Cushing*	1851—1852
Hon. Henry Johnson	1852—1853
Hon. Moses Davenport**	1854—1855—1861
Hon. William Cushing	1856—1857—1858
Hon. Albert Currier	1859—1860
Hon. George W. Jackman, Jr.	1861—1862—1864—1865—1877
Hon. Isaac H. Boardman	1863
Hon. William H. Graves	1866
Hon. Eben F. Stone	1867
Hon. Nathaniel Pierce	1868—1869
Hon. Robert Couch	1870—1881
Hon. Elbridge G. Kelley	1871—1872
Hon. Warren Currier	1873—1874
Hon. Benjamin F. Atkinson	1875—1876
Hon. Jonathan Smith	1878
Hon. John James Currier	1879—1880
Hon. Benjamin Hale	1882
Hon. William A. Johnson	1883—1884
Hon. Thomas C. Simpson	1885
Hon. Charles C. Dame	1886
Hon. J. Otis Winkley	1887
Hon. William H. Huse**	1888
Hon. Albert C. Titcomb	1888—1889
Hon. Elisha P. Dodge	1890—1891
Hon. Orrin J. Gurney	1892—1895
Hon. Andrew R. Curtis	1896—1897
Hon. George H. Plumer	1898
Hon. Thomas Huse	1899—1900
Hon. Moses Brown	1901—1902
Hon. James F. Carens	1903—1904
Hon. William F. Houston	1905—1906
Hon. Albert F. Hunt	1907
Hon. Irvin Besse	1908
Hon. Albert F. Hunt	1909
Hon. Robert E. Burke	1910—1911—1912
Hon. Hiram H. Landford	1913—1914
Hon. Clarence J. Fogg	1915—1916
Hon. Walter B. Hopkinson	1917—1918
Hon. David P. Page	1919—1920—1921
Hon. Michael Cashman	1922—1925

*Resigned. **Died in office.

SEVENTY-FIFTH ANNUAL REPORT OF THE CITY AUDITOR

Office of City Auditor
Decembre 19, 1925.

To the Honorable Mayor and City Council:

The undersigned herewith presents a report of the receipts and payments of the City of Newburyport for the year beginning December 20, 1924 and ending December 19, 1925.

The first part of this report consists of schedules, which are made up from receipts and payments arranged upon the schedules for Uniform Municipal accounting as issued by the Department of Corporations and Taxation, Division of Accounts, of the Commonwealth of Massachusetts.

It will be noticed that the terms "revenue" and "non-revenue" are used, "revenue" meaning money accruing to the Municipal treasury under general taxation, police, powers, gifts, or services rendered. "Non-revenue" meaning offsets to outlays, such as permanent improvements, bond issues, money hired in anticipation of taxes, temporary accounts, etc. Following these schedules are presented detailed statements arranged in the same order, together with the usual matters given in the auditor's report, including a schedule of the city property, city debt and assets, a statement of the securities held by the sinking fund commissioners as sinking funds, also a report of trust funds and a statement of funds held by private trustees, the income of which is for the benefit of Newburyport or any other of its inhabitants.

SCHEDULE

Schedule A is a consolidated statement of total cash receipts and payments during the year, and the cash balance at the beginning and end of the year. This schedule shows that during the year the city has paid \$725.07 more than was received.

Schedule B is a consolidated statement of the receipts and payments for operation and maintenance of the different departments, showing total re-

ceipts from revenue \$642,865.07 and expense of maintenance to be \$639,329.19 making the excess of receipts over payments for the year \$3,538.88 which amount with the balance of non-revenue payments for the year are indicated in the decrease of cash on hand.

Schedule C is a statement of revenue receipts and payments by departments, less transfers, which make up the figures for Schedule B; also a statement of non-revenue receipts and payments, during the year.

In making up actual cost of maintenance and operation "Agency Transactions" such as State Tax, County Tax, etc., are eliminated.

I would further report that I have audited the accounts of the Water Department, Sinking Fund Commissioners, Trust Fund Commissioners, Trustees of Wheelwright, Peabody and Public Library Building funds, Treasurer and Collector, Treasurer of Public Library, City Clerk, City Messenger, Sealer of Weights and Measures, and examined all bills presented, verified same, and when approved charged same to proper appropriations, signing orders on the Treasurer for their payment; also have countersigned all notes and bonds, and have ascertained that issue of same was properly authorized.

The net debt of the City has been decreased in the past year \$51,621.21. The appropriated accounts for the past year were overdrawn \$2,223.96; income exceeded estimate \$5,567.76, leaving surplus for the financial year \$3,343.80 which was carried to excess and deficit account.

WILLIAM BALCH,

City Auditor.

RECEIPTS AND PAYMENTS FOR THE FISCAL YEAR

Schedule A.

Consolidated Statement

Cash balance at beginning of year:		
General Treasury	\$64,982.37	
Library Fund	1,247.13	
Water Commissioners	1,139.65	
		\$67,369.15
Total Cash on Hand:		
Receipts during year	\$1,063,172.85	
Payments during year	1,063,897.92	
Excess of payments		\$725.07
Cash balance at end of year:		
General Treasury	\$64,470.43	
Library Fund	1,132.56	
Water Commissioners	1,041.09	
		\$66,644.08

Schedule B.

GENERAL EXHIBIT OF THE RECEIPTS AND PAYMENTS
FOR THE FISCAL YEAR

	Receipts	Payments
Revenue Accounts:		
General	\$488,597.36	
Commercial	154,267.71	\$639,329.19
Total Revenue Accounts:		
(Operating and maintenance)	\$642,865.07	\$639,329.19
Non-Revenue Accounts:		
(Note issue, Construction, etc.)	420,307.78	\$424,568.73
Total transactions for the year less trans- fers:	\$1,063,172.85	\$1,063,897.92

ACTUAL FINANCIAL RESULTS OF THE OPERATION AND
MAINTENANCE OF THE CITY FOR THE YEAR

Revenue receipts, as above, from taxation and other sources, not including money borrowed	\$642,865.07
Revenue payments as above, for operation and main- tenance (running expenses)	639,329.19
Excess of revenue receipts for the year	\$3,535.88
Excess of non-revenue payments for the year	4,260.95
Excess of payments for the year	\$725.07

Schedule C.

EXHIBIT OF RECEIPTS AND PAYMENTS, REVENUE AND NON-REVENUE, GROUPED ACCORDING TO FUNCTIONS

General and Commercial Revenue	Receipts	Payments
General Revenue:		
Taxes	\$482,319.96	
Licenses, permits, etc.	6,277.40	
Commercial Revenue:		
Special Assessments	6,646.35	
Departmental:		
General Government	1,902.40	\$22,923.51
Protection of Life and Property	3,182.92	79,804.49
Health and Sanitation	2,762.88	35,686.16
Highways and Bridges	4,283.02	71,749.87
Charities	7,838.97	34,956.41
Soldiers Benefits	4,099.50	8,717.68
Education	7,167.13	140,588.12
Library and reading room	613.73	11,621.85
Recreation	25.00	5,419.06
Pensions	4,119.48	4,769.48
Unclassified	260.00	4,008.08
Public Service, Water Works	74,290.66	76,430.13
Cemeteries	201.00	1,034.25
Interest	25,702.64	35,448.07
Indebtedness	25,000.00	120,000.00
	\$656,693.04	\$653,157.16
Less transfers not deducted from depart- ments	13,827.97	13,827.97
	\$642,865.07	\$639,329.19

Non-Revenue	Receipts	Payments
Departmental:		
General Government		\$3,034.61
Protection of Life and Property		677.00
Health and Sanitation	\$4,016.56	5,191.32
Highways and Bridges	611.95	5,418.27
Charities		4,487.00
Education	2,875.00	1,014.20
Public Service, (Water Department) .	51,754.21	49,713.30
Cemeteries		1,100.00
Indebtedness	304,854.72	250,000.00
Agency transactions	55,874.94	53,094.59
Refunds	320.40	483.72
Transfer to Water Works		50,354.72
	\$420,307.78	\$424,568.73

REVENUE ACCOUNTS

TAXES

Taxes of 1925, Rate \$33.60

Dr.

For City Purposes, inside the limit	\$273,006.61
For City Purposes, outside the limit	5,000.00
Debt requirements	121,468.50
State Tax	26,760.00
State Highway Tax	2,220.00
County Tax	26,137.18
Overlay	8,130.68
Omitted Assessments	319.94
Judgements	1,056.30
State for Merrimac River Sewer Investigation	567.05
	\$464,666.26

Cr.

Tax collected for city	\$302,974.49
Tax collected for state	29,547.05
Tax collected for county	26,137.18
Tax abated during year	3,396.84
	\$362,055.56
Uncollected	
	\$102,610.70

Taxes of 1924, Rate \$36.00

Dr.

Uncollected balance from previous year	\$120,082.25
--	--------------

CITY AUDITOR

15

Cr.

Taxes collected during year	\$84,086.56
Taxes abated during year	673.12

 84,759.68

Uncollected	\$35,322.57
-------------------	-------------

 Taxes of 1923, Rate \$34.00

Dr.

Uncollected balance from previous year	\$26,305.64
--	-------------

Cr.

Taxes collected during year	\$21,456.59
Taxes abated during year	4,757.35

 \$26,213.94

Uncollected	\$91.70
-------------------	---------

 Taxes of 1922, Rate \$31.00

Cr.

Overcollected	\$.93
---------------------	--------

 Taxes of 1921, Rate \$29.00

Dr.

Uncollected balance from previous year	\$53.00
--	---------

CORPORATION TAX

Receipts

Public Service from State	\$1,061.61
All others from state	25,659.86

To income account	\$26,721.47
-------------------------	-------------

ANNUAL REPORT
NATIONAL BANK TAX

Receipts

Stocks held locally in banks outside the city	\$2,206.70
To income account	\$2,206.70

STREET RAILWAY EXCISE TAX

Receipts

State of Massachusetts	\$144.59
To income account	\$144.59

STATE OF MASSACHUSETTS INCOME TAX

Cr.

Balance	\$36,139.64
Received from state, 1922, 1923, 1924 and 1925	44,339.89
	\$80,479.53

Dr.

Amount used by assessors in tax rate	\$37,163.39
Balance	\$43,316.14

SPECIAL ASSESSMENTS

Street Sprinkling for 1925

Dr.

Assessment on abutters	\$5,574.59
------------------------------	------------

Cr.

Amount collected during year	\$4,078.40	
Amount abated during year	2.55	
		\$4,080.95
Uncollected		\$1,493.64

Street Sprinkling for 1924

Dr.

Uncollected balance from previous year	\$1,932.96
--	------------

Cr.

Amount collected during year	\$1,674.13	
Amount abated during year	10.20	
		\$1,684.33
Uncollected		\$248.63

Street Sprinkling for 1923

Dr.

Uncollected balance from previous year	\$100.47
Transfer	.30
Refund	.54
	\$101.31

ANNUAL REPORT

Cr.

Amount collected during year	\$94.98	
Amount abated during year	3.42	
Transfer	1.56	
		99.96
Uncollected		1.35

 Street Sprinkling for 1922

Uncollected balance from previous year	\$25.94
--	---------

 Street Sprinkling for 1921

Uncollected from previous year	\$24.84
--------------------------------------	---------

 Street Sprinkling for 1920

Uncollected from previous year	\$99.23
--------------------------------------	---------

 Assessment for Moth Extermination 1925

Dr.

Assessments for work done	\$797.99
---------------------------------	----------

Cr.

Amount collected during year	\$631.29	
Amount abated during year	2.25	
		\$633.54
Uncollected		\$164.45

CITY AUDITOR

19

Moth Extermination 1924

Dr.

Uncollected balance from previous year	\$190.95
--	----------

Cr.

Amount collected during year	\$135.05	
Amount abated during year	7.25	
		<u>\$142.30</u>
Uncollected		\$48.65

Moth Extermination 1923

Dr.

Uncollected balance from year	\$41.59
Transfer	1.56
Refund	.40
	<u>\$43.55</u>

Cr.

Amount collected during year	\$32.50	
Amount abated during year	10.00	
Transfer	.30	
		<u>\$42.80</u>
Uncollected		.75

Moth Extermination, 1922

Dr.

Uncollected balance from previous year	\$12.10
--	---------

ANNUAL REPORT

Moth Extermination, 1921

Uncollected balance from previous year	17.30
--	-------

Moth Extermination, 1920

Uncollected balance from previous year	\$16.20
--	---------

Moth Extermination, 1919

Uncollected balance from previous year	\$2.80
--	--------

Betterments

Uncollected balance Dec. 19, 1925	\$24.10
---	---------

Soldiers' Exemption

Cr.

From State of Massachusetts	\$389.67
-----------------------------------	----------

Dr.

To income account	\$389.67
-------------------------	----------

Taxes Refunded

Cr.

From balance account, 1924	\$324.00
Taxes abated afterward collected	246.90

\$570.90

Dr.

Taxes refunded	\$409.28
Balance to general treasury	\$181.62

 Overlay Account, 1921 Levy

Cr.

Balance of previous year	\$5,211.56
--------------------------------	------------

Dr.

Transfer to overlay 1923	\$5,211.56
--------------------------------	------------

 Overlay Account, 1922 Levy

Cr.

Balance of previous year	\$6,220.12
--------------------------------	------------

Dr.

Transfer to overlay 1923	\$6,220.12
--------------------------------	------------

 Overlay Account, 1923 Levy

Cr.

Balance of previous year	\$2,983.53
Transfers from 1921 and 1922	11,431.68
	\$14,415.21

Dr.

Abatement of tax 1923	4,757.35
Balance	
	\$9,657.86

ANNUAL REPORT

Overlay Account, 1924 Levy

Cr.

Overlay, 1924 Levy	\$5,684.00
--------------------------	------------

Dr.

Abatement of tax, 1924	673.12
------------------------------	--------

Balance	<u>\$5,010.88</u>
---------------	-------------------

 Overlay Account, 1925 Levy

Cr.

Overlay, 1925 Levy	\$8,130.68
--------------------------	------------

Dr.

Abatements of tax 1925	3,076.90
------------------------------	----------

Balance	<u>\$5,053.78</u>
---------------	-------------------

 State of Massachusetts Tax Account

Cr.

Balance forward	\$567.05
-----------------------	----------

State tax from 1924 Levy	26,700.00
--------------------------------	-----------

State tax for Highways, 1924 Levy	2,220.00
---	----------

State Tax for Merrimac River Sewer investigation	567.05
--	--------

	<u>\$30,114.10</u>
--	--------------------

Dr.

Payment to State	\$29,547.05
------------------------	-------------

Balance	<u>\$567.05</u>
---------------	-----------------

CITY AUDITOR

23

County of Essex

Cr.

County Tax	\$26,137.18
------------------	-------------

Dr.

Payment to County	\$26,137.18
-------------------------	-------------

 Civilian War Poll Tax

Cr.

Balance from previous years	\$3,030.00
-----------------------------------	------------

 Premium Account

Cr.

Balance of 1924	\$5,536.50
-----------------------	------------

Dr.

Transfer to appropriation Merrimac St. Bonds ..	\$1,931.50
---	------------

Transfer to appropriation Primary School Bonds .	3,605.00
--	----------

 \$5,536.50

 Reserve Fund, Chap. 59. Sec. 25, Gen. Laws

Cr.

Balance from Overlay 1920	\$14,930.63
---------------------------------	-------------

 Surplus War Bonus Fund

Chap. 480, Acts 1924

Cr.

Amount received from State of Massachusetts	\$7,662.42
---	------------

GENERAL GOVERNMENT

City Council

Receipts

Appropriation	\$1,600.00
Receipts from advertising	27.40
	\$1,627.40

Payments

Salary of Clerk of Common Council	\$400.00
Printing annual reports	396.00
Printing and advertising	105.91
Chemical analysis of clams	230.00
Payment on account personal injuries	100.00
Stationery and office supplies	37.88
Post office box rent	1.00
Inspection lodging house and elevators	25.00
Witness fees	2.10
Rent safe deposit box	10.00
Travelling expenses	2.35
Ringling bells	35.00
	1,345.24
Balance to general treasury	\$282.16

Mayor's Department

Receipts

Appropriation	\$1,450.00
---------------------	------------

CITY AUDITOR

25

Payments

Salary of Mayor	\$1,200.00
Telephone rental	43.99
Stationery and office supplies	8.00
Postage	1.00
Travelling expenses	11.10

 \$1,264.09

Balance to general treasury	\$185.91
-----------------------------------	----------

Auditor's Department

Receipts

Appropriation	\$2,500.00
---------------------	------------

Payments

Salary of City Auditor	\$1,500.00
Salary of clerk	800.00
Stationery and office supplies	69.55
Postage	5.50
Telephone rental	33.77
Typewriter	56.75
Travelling expenses	6.66

 \$2,472.23

Balance to general treasury	\$27.77
-----------------------------------	---------

Treasurer and Collector's Department

Receipts

Appropriation	\$4,000.00
Tolls	.65
From general treasury to balance	250.89

 \$4,251.54

Fees credited to income	\$468.50
-------------------------------	----------

ANNUAL REPORT

Payments

Salary of treasurer	\$2,200.00
Salary of clerk	1,200.00
Telephone rental	43.73
Stationery and office supplies	280.55
Postage	321.64
Printing and advertising	6.15
Repairs to safe	18.55
Repairs to adding machine	9.66
Premium on bond	165.00
Travelling expenses	5.40
Freight and express	.86

\$4,251.54

Assessor's Department

Receipts

Appropriation	\$6,000.00
Tolls	.45
From general treasury to balance	40.44

\$6,040.89

Payments

Salary of Assessors	\$4,200.00
Salary of clerk	400.00
Abstractor of deeds	199.06
Poll lists	615.70
Auto list	5.00
New safe	479.70
Freight and express	2.25
Travelling expenses	3.70
Stationery and office supplies	59.61
Postage	3.12
Printing and advertising	42.63
Telephone rental	30.12

\$6,040.89

CITY AUDITOR

27

Expense of Bond and Note Issue

Receipts

Appropriation	\$150.00
Refund	4.05
	\$154.05

Payments

Certification of notes	\$50.00
Printing and advertising	5.99
Travelling expenses	7.40
	63.39
Balance to general treasury	\$90.66

City Clerk's Department

Appropriation	\$2,550.00
---------------------	------------

Income of City Clerk's Department:

Recording and Miscellaneous	\$119.40
Licenses—Taxicab	5.00
Auctioneer	6.00
Auto dealer	82.00
Burial lots	195.00
Common victualler	240.00
Ice cream	260.00
Clam	9.00
Coffee House	10.00
Druggist	2.00
Inn Holder	15.00
Pedler	45.00
Lodging house	30.00
Junk	72.00
Pool	70.00
Amusement	241.00
Marriage	125.00
Pawnbroker	50.00
Second hand dealer	10.00
	\$1,586.40

ANNUAL REPORT

Payments

Salary of clerk	\$2,350.00	
Telephone rental	40.97	
Stationery and office supplies	31.03	
Posting civil service notices	39.50	
Postage	14.21	
Premium on bond	12.00	
Freight and express	1.22	
		\$2,488.93
Balance to general treasury		
		\$61.07

City Messenger

Appropriation	\$1,350.00	
From general treasury to balance	25.88	
		\$1,375.88

Payments

Salary of city messenger	\$1,375.88
--------------------------------	------------

Law Department

Appropriation	\$850.00
---------------------	----------

Payments

Salary of City Solicitor	\$500.00	
Travelling expenses	40.50	
Fees and summonses	41.85	
Recording deed	1.00	
Stationery and office supplies	3.60	
Postage	1.00	
Services of stenographer	5.55	
Telephone and telegrams	3.93	
Compiled statutes	5.00	
Extra legal services employed	227.80	
		\$830.23
Balance to general treasury		
		\$19.77

CITY AUDITOR

29

Election and Registration

Appropriation	\$2,800.00
---------------------	------------

Payments

Salary of registrars	\$600.00	
Salary of ward officers	576.00	
Special police	60.00	
Janitor service, care of ward rooms	35.00	
Carpenter and stock	176.05	
Supplies and Repairs, ward rooms	187.16	
Repairs slate roof	170.00	
Typewriting	17.30	
Stationery and office supplies	1.70	
Postage	.75	
Printing and advertising	309.99	
Freight and express	8.12	
Voting booths	112.00	
Electric lighting	7.81	
Lunches	23.60	
Putting up rail and posting ballot boxes	4.00	
		\$2,289.48
Balance to general treasury		\$510.52

City Hall

Appropriation	\$3,800.00
Transfer	275.00
Sale of furniture	141.00
	\$4,216.00
Rent of City Hall	\$1,160.00

Payments

Electric Lighting	\$172.08
Gas Lighting	64.28
Stage Carpenter	190.00
Electrician and stock	60.76
Post office box rent	3.00
Mason and stock	92.76

ANNUAL REPORT

Lavatory supplies	65.65	
Floor oil	16.00	
Janitor's supplies	69.60	
Machinist and stock	5.50	
Insurance	26.25	
Repairs on roof	46.61	
Plumber and stock	39.50	
Carpenter and stock	80.29	
Paint and glass	34.20	
Printing and advertising	8.40	
Contract for plumbing	2,256.49	
Services of architect	298.42	
Coal	549.58	
		\$4,079.37
Balance to general treasury		
		\$136.63

Indexing Old Records and Typewriting

Appropriation	\$325.00
---------------------	----------

Payments

Work on vital statistics	\$227.60	
Stenographer for Mayor	19.30	
		\$246.90
Balance to general treasury		
		\$78.10

PROTECTION OF LIFE AND PROPERTY

POLICE DEPARTMENT

Supervision

Appropriation	\$2,350.00
---------------------	------------

Payments

Salary of City Marshal	\$2,166.00
Telephone rental	107.33
Stationery and office supplies	6.00
Premium on Marshal's bond	5.00
	\$2,284.33
Balance to general treasury	\$65.67

Salaries

Appropriation	\$28,984.00
---------------------	-------------

Payments

Salaries of Regular Men	\$25,761.62
Salaries of special and reserve officers	3,047.50
Regular men on extra duty	77.50
	28,886.62
Balance to general treasury	\$97.38

Fuel

Appropriation	\$450.00
---------------------	----------

ANNUAL REPORT

Payments

Coal	\$396.78
Balance to general treasury	\$53.22

Lighting

Appropriation	\$400.00
---------------------	----------

Payments

Electricity	\$359.52
Gas	6.65
	\$366.17
Balance to general treasury	\$33.83

Police Miscellaneous

Appropriation	\$1,500.00
Transfer	500.00
Returned aid	20.00
Refunds	7.35
From general treasury to balance	378.66
	\$2,406.21

Payments

Flash lights and batteries	\$59.85
Use of teams and taxi service	434.54
Repairs and supplies for motor cycle	256.41
Travelling expenses	167.96
Street signs and repairs to same	525.89
Traffic light	264.33
Painting traffic lines	320.00
Telephone	14.07
Stationery and office supplies	55.92
Typewriter	55.00
Plumber and stock	17.80

CITY AUDITOR

33

Janitor's supplies	13.24	
Printing and advertising	12.99	
Uniform and equipment	106.82	
Washing towels and blankets	17.00	
Meals furnished	25.60	
Matches	7.90	
Services of physician	11.40	
Newspapers	34.00	
Postage	1.75	
Freight and express	3.74	
		\$2,406.21

Police Building

Appropriation	\$1,580.00
---------------------	------------

Revenue Credited to Income Account

Fines collected	\$2,898.00	
Rent of Court Room for 1925	2,000.00	
		\$4,898.00

Payments

Salary of Janitor	\$1,080.00	
Substitute for Janitor	30.00	
Electric lamps	26.19	
Laundry	1.50	
Plumber and stock	36.59	
Carpenter and stock	62.96	
Contract, painting cell	85.00	
Paint and stock	143.30	
Repairs to clock	2.00	
Janitor's supplies	12.05	
Hardware	7.00	
Insurance	26.25	
New locks and labor	9.15	
		\$1,521.99
Balance to general treasury		\$58.01

ANNUAL REPORT

FIRE DEPARTMENT

Supervision

Appropriation	\$750.00
---------------------	----------

Payments

Chief	\$500.00
Assistant	250.00
	\$750.00

Salaries

Appropriation	\$17,000.00
---------------------	-------------

Payments

Captains	\$800.00
Mechanical Engineers	550.00
Assistant Engineers	325.00
Stokers and Stewards	570.00
Hose and Laddermen	7,200.00
Substitutes	277.08
Permanent Men	3,120.00
Substitutes for permanent men	167.11
Chauffeur for hook and ladder	1,560.00
Chauffeur for motor truck	1,820.00
Care of Hose No. 7 motor	100.00
Steward at Hose No. 7	150.00
Washing and rolling hose	23.50
Extra services at fires	8.25
	\$16,670.94
Balance to general treasury	\$329.06

Horses and Care of Same

Appropriation	\$7,000.00
---------------------	------------

CITY AUDITOR

35

Payments

Horses and men for supply wagons	\$140.00	
Freight and express	1.27	
Taxi service	.75	
Extra horses and drivers	80.00	
Repairs to hostler's supplies	100.30	
Teaming wet and dry hose	131.05	
Portion of maintenance of city teams	5,230.69	
		\$5,684.06
Balance to general treasury		\$1,315.94

Fuel

Appropriation	\$1,500.00
---------------------	------------

Payments

Central Fire Station, coal	\$463.28	
Engine No. 2, coal	330.38	
Engine No. 3, coal	122.41	
		\$916.07
Balance to general treasury		\$583.93

Lighting

Appropriation	\$550 00
---------------------	----------

Payments

Central Fire Station, gas	\$11.65
Central Fire Station, electricity	176.46
Engine No. 2, gas	18.67
Engine No. 2, electricity	60.06
Engine No. 3, gas	26.06
Engine No. 3, electricity	79.10

ANNUAL REPORT

Hose No. 7, gas	2.40	
Hose No. 8, electricity	3.75	
Forrester Street, electricity	23.66	
		\$401.31
Balance to general treasury		
		\$148.19

 Hydrant Service and Water

Appropriation	\$3,550.00
---------------------	------------

 Payments

Water for fire purposes	\$3,500.00	
Cleaning hydrants	22.50	
		\$3,522.50
Balance to general treasury		
		\$27.50

 Equipment and Repairs

Appropriation	\$1,500.00
Town of Newbury, Services of department	400.00
Charging chemicals	2.25
Sale of material	133.50
Refund	6.50
	\$2,042.25

 Payments

Equipment and repairs, motor apparatus	\$854.10
Repairs and supplies for chemicals	215.64
Repairs and supplies, hose wagons and steamers ..	118.14
Repairs and supplies to hose and nozzles	6.43
Waste, oil and grease	423.33
Hydrant gate	27.02
Tools, hardware and repairs	40.34
Janitor's supplies	12.20
Power	33.46

CITY AUDITOR

37

Freight and express	9.77	
Badges and equipment	11.32	
Storage	40.00	
Travelling expenses	10.00	
Insurance	78.69	
Printing and advertising	6.75	
Sign for fire station	2.15	
		\$1,889.34
Balance to general treasury		
		\$152.91

Miscellaneous

Appropriation	\$400.00
---------------------	----------

Payments

Laundry	\$44.21	
Services of time clock	17.50	
Telephone rental	168.14	
Janitor's supplies	13.63	
Meals served firemen	14.00	
Travelling expenses	41.70	
Carting rubbish	2.00	
Postage	4.00	
Painting and lettering signs	4.15	
		\$309.33
Balance to general treasury		
		\$90.67

Fire Engine Buildings

Appropriation	\$2,200.00
Sale of material	30.00
From general treasury to balance	383.06
	\$2,613.06

ANNUAL REPORT

Payments

Carpenter and stock	\$748.64	
Plumber and stock	239.57	
Electrician and stock	91.47	
Paint and setting glass	199.27	
Painting engine houses	506.90	
Machinist and stock	41.31	
Repairs on heaters	210.40	
Hardware	133.69	
Janitors' supplies	45.33	
Furniture	137.50	
Flag	4.78	
Decorating fire buildings	20.00	
Insurance	104.92	
Street sprinkling commitment	17.55	
Pipe	19.95	
Towels and bedding	80.95	
Printing and advertising	3.05	
Power	7.78	
		\$2,613.06

Pension for Eben Allen

Appropriation	\$650.00
---------------------	----------

Payments

Pension for Eben Allen	\$650.00
------------------------------	----------

New Hose

Appropriation	\$1,500.00
---------------------	------------

Payments

New Hose	\$1,440.00	
Printing and advertising	3.38	
		\$1,443.38
Balance to general treasury		\$56.62

FIRE ALARM AND WIRES

Supervision

Appropriation	\$600.00
---------------------	----------

Payments

Salary of Superintendent	\$600.00
--------------------------------	----------

Miscellaneous

Appropriation	\$1,500.00
From general treasury to balance	316.36
	\$1,816.36

Payments

Labor and supplies on poles and wires	\$1,003.31
Labor and supplies, batteries	14.48
Repairs on siren	62.57
Changing fire alarm	579.94
South end bell tower	18.50
Electric power	45.00
Hardware	7.53
Telephone rental	23.32
Stationery and office supplies	13.00
Postage	1.00
Wire	47.71
	\$1,816.36

INSPECTIONS

Inspection Plumbing and Buildings

Appropriation	\$150.00
---------------------	----------

ANNUAL REPORT

Payments

Payments to inspector	\$78.00	
Telephone rental	14.38	
		92.38
Balance to general treasury		\$57.62

SEALER OF WEIGHTS AND MEASURES

Appropriation	\$850.00	
From general treasury to balance	9.77	
Revenue credited to income, fees \$238.73		\$859.77

Payments

Salary of sealer	\$800.00	
New weights and equipment	30.57	
Teaming	12.00	
Stationery and office supplies	17.20	
		\$859.77

TREE WARDEN DEPARTMENT

Appropriation	\$3,000.00	
Transfer	1,000.00	
Services of department	278.00	
Income from Bromfield Fund	275.99	
		\$4,553.99

Payments

Salary of Warden	\$500.00	
Labor as per payrolls	1,939.75	

CITY AUDITOR

41

Hardware and equipment	179.97
Trees and shrubs	83.22
Supplies and repairs for truck	19.33
Labor removing trees and stumps	168.30
Shoeing horse	17.00
Hay and grain	148.26
Rent of barn	60.00
Telephone rental	23.68
Travelling expenses	7.40
Printing and advertising	3.38
Freight and express	.48
Use of truck	333.00
Damage to auto by tree falling	8.00
Signs	15.00
Insurance	121.60
Transfers	850.00

 \$4,478.37

Balance to general treasury	\$75.62
-----------------------------------	---------

 Moth Extermination

Appropriation	\$1,600.00
Sale of lead	99.44
Sale of material	1.00
Transfers	1,175.00
Commitment for 1925	797.99
Re-assessments	7.30

 \$3,680.73

 Payments

Salary of superintendent	\$1,200.00
Labor as per payrolls	932.00
Equipment and repairs	113.03
Oil	43.45
Arsenate of lead	346.18
Grain	5.20
Shoeing horses	28.75
Stationery and office supplies	3.62
Printing and advertising	30.60
New truck	677.00

ANNUAL REPORT

Repairs and supplies for truck	3.04	
Extra teams hired	75.00	
Insurance	51.00	
Abatements	26.80	
		\$3,535.67
Balance to general treasury		
		\$145.06

HARBOR MASTER

Appropriation	\$125.00
Payments	
Salary of harbor master	\$125.00

HEALTH AND SANITATION

Supervision

Appropriation	\$1,000.00
---------------------	------------

Payments

Salary of clerk	\$1,000.00
-----------------------	------------

Miscellaneous

Appropriation	\$6,000.00
From State on account of contagious diseases	1,469.44
Town of Ipswich	80.00
City of Haverhill	5.71
Tolls	.15
Refund	2.12
From general treasury to balance	837.42
	\$8,394.84

Revenue Credited to Income Account

Manicure and massage licenses	\$5.50	
Alcohol licenses	15.00	
Carbonated beverages licenses	20.00	
Butterine and sausage licenses	7.00	
Slaughtering licenses	4.00	
Undertaker's licenses	3.50	
		\$55.00

Payments

Tuberculosis

Patients in Anna Jaques Hospital	\$5,818.86
Patients in State Hospitals	305.46

Relief given by other cities and towns	750.71	
Taxi service	4.00	
		\$6,879.03

Other Contagious Diseases

Medical attendance and nursing	\$236.51	
Rent, groceries and fuel	52.03	
Patients in hospitals	97.00	
Taxi service	35.00	
		420.54

Other Expenses

Salary of bacterologist	\$600.00	
Cash payments of bacteriologist	34.28	
Telephone rental	50.79	
Stationery and office supplies	15.99	
Post office box rent	3.00	
Postage	16.54	
Freight and express	1.19	
Typewriting	23.80	
Printing and advertising	61.68	
Removal of dead animals	288.00	
		1,095.27

\$8,394.84

Vital Statistics

Appropriation	\$200.00	
From general treasury to balance	32.17	
		\$232.17

Payments

Birth returns	\$89.00	
Death returns	61.00	
Books and cards	77.26	
Printing and advertising	4.50	
Freight and express	.41	
		\$232.17

CITY AUDITOR

45

Inspection of School Children

Appropriation	\$700.00
---------------------	----------

 Payments

Salary of Inspector	\$700.00
---------------------------	----------

 Inspection of Animals

Appropriation	\$350.00
---------------------	----------

 Payments

Salary of Inspector	\$350.00
---------------------------	----------

 Inspection of Meats and Provisions

Appropriation	\$500.00
---------------------	----------

 Payments

Salary of Inspector	\$500.00
---------------------------	----------

 Inspection of Milk and Vinegar

Appropriation	\$750.00
---------------------	----------

Milk License fees	\$51.00
-------------------------	---------

 Payments

Salary of Inspector	\$700.00
Equipment	1.80
Teaming	32.00

 \$733.80

Balance to general treasury	\$16.20
-----------------------------------	---------

ANNUAL REPORT

Sewer Maintenance

Appropriation	\$4,400.00
Services of department	138.50
Sale of material	2.00
	\$4,540.50

Payments

Labor as per payrolls	\$1,499.80
City Teams	134.70
Extra men and teams hired	212.05
Pipe and equipment for sewer work	1,986.17
	\$3,832.72
Balance to general treasury	\$707.78

Sewer Construction

Note Issue	\$4,500.00
Refund	3.63
Services of department	816.56
	\$5,320.19

Payments

Labor as per payrolls	\$1,088.60
City Teams	82.80
Extra labor and equipment	2,190.08
Equipment and repairs	47.42
Lime and cement	51.08
Surveying	80.00
Mason and stock	141.25
Man hole covers and catch basins	504.81
Services of physician	9.00
Printing and advertising	3.38
Pipe	996.53
	\$5,194.95
Balance forward	\$125.24

CITY AUDITOR

47

Ashes and Rubbish

Balance forward	\$1,903.77
Appropriation	9,000.00
	\$10,903.77

Payments

Collection of ashes as per contract	9,000.00
Balance forward	\$1,903.77

Street Cleaning

Appropriation	\$3,500.00
From general treasury to balance	119.68
	\$3,619.68

Payments

Labor as per payrolls	\$2,595.75
City Teams	935.20
Equipment and repairs	33.45
Extra teams hired	54.50
Freight	.78
	\$3,619.68

Garbage Disposal

Appropriation	\$5,500.00
Sale of poultry	190.00
Sale of garbage	27.75
Sale of incubator and brooder	25.00
Sale of pigs	824.33
Sale of equipment	3,200.00
Refund	6.00
	\$9,773.08

ANNUAL REPORT

Payments

Collection of garbage, as per contract	\$2,600.00	
Extra horses and men hired	51.75	
Collection of garbage	1,063.00	
Shoeing horses	139.54	
Board of men and horses at poor farm	1,402.45	
Care of pigs	133.49	
Horses	520.00	
Repairs to harnesses and hostlers supplies	46.70	
Repairs to wagons and sleds	56.80	
Services of vetinerary	52.25	
Pigs	45.00	
Carpenter and stock	253.99	
Rent of field	50.00	
Rent of barn	30.00	
Printing and advertising	2.55	
Hardware	8.50	
		\$6,456.02
Balance forward		
		\$3,317.06

District Nurse

Appropriation	\$100.00
---------------------	----------

Payments

Paid to Newburyport Health Center	\$100.00
---	----------

Motor Street Sweeper

Appropriation	\$7,500.00
---------------------	------------

Payments

Transfers:

City Hall	\$275.00
Police Miscellaneous	500.00
Tree Warden department	1,000.00

CITY AUDITOR

49

Turkey Hill Road, repairs	500.00
Curzon Mill Road, repairs	500.00
New heating and plumbing at Horton Home ..	3,000.00
Zoning City	200.00
Highland Cemetery fence	1,100.00
4th of July Celebration	100.00
Moth Extermination	325.00

\$7,500.00

HIGHWAYS AND BRIDGES

Supervision

Appropriation	\$2,450.00
From general treasury to balance	87.63
	\$2,537.63

Payments

Salary of superintendent	\$2,445.95
Telephone rental	66.48
Stenographic services	3.50
Postage	2.00
Stationery and office supplies	15.00
Travelling expenses	4.70
	\$2,537.63

STATE HIGHWAY TAX

Paid State for maintenance of State Highways	\$2,220.00
--	------------

City Teams and Truck

Departmental Receipts

Sewer Maintenance	\$134.70
Sewer Construction	82.80
Street Cleaning	935.20
Highway Repairs	2,217.60

CITY AUDITOR

51

Culverts	233.20
Street Sprinkling	237.60
Ice and Snow Removal	338.30
Sidewalks and Edgestones	168.60
Reconstruction, Merrimac and Water Streets ..	69.00
Curzons Mill Road	60.80

 \$4,477.80

Balance of expense charged to fire department horses	5,230.69
--	----------

 \$9,708.49

Payments

Driver of No. 2 Double Team	\$1,555.72
Driver of No. 3 Double Team	1,554.28
Driver of No. 2 Single Team	1,560.00
Driver of No. 3 Single Team	1,560.00
Substitute drivers	618.05
Hay, grain and straw	1,688.04
Shoeing horses	491.70
Repairs to hostlers' supplies	124.80
Repairs to wagons and sleds	251.99
Veterinary and supplies	4.75
Services of physician and medicinal sup.	21.75
Labor on hay, as per payrolls	10.00
Hardware and supplies	53.96
Repairs and supplies for motor truck	213.45

 \$9,708.49

 Highway Repairs

Appropriation	\$20,000.00
Services of department	664.30
Sale of material	181.40
Refund	5.35
From general treasury to balance	515.36

 \$21,366.41

Payments

Labor as per payrolls	\$5,768.42
City Teams	2,217.60

Extra men and teams hired	1,162.26	
Repairs and supplies for road roller	526.39	
Engineer for road roller	516.00	
Gasolene and kerosene	32.35	
Tools and equipment	402.09	
Crushed stone	1,840.62	
Road oil, cold patch and binders	7,314.91	
Cement	104.94	
Sand and gravel	503.00	
Freight and express	106.97	
Printing and advertising	13.20	
Repairs to fire hydrant	96.64	
Court fees of employees	16.00	
Insurance	11.58	
Compensation paid John F. Bryant	271.44	
Transfer to street sprinkling	462.00	
		\$21,366.41

Culverts

Appropriation	\$2,000.00
Sale material	5.00
From general treasury to balance	281.73
	\$2,286.73

Payments

Labor as per payrolls	\$1,573.11	
City Teams	233.20	
Teaming hired	40.00	
Equipment and repairs	161.83	
Mason, tender and stock	157.70	
Manhole covers and catch basins	77.99	
Cement	42.90	
		\$2,286.73

Bridges

Appropriation	\$2,250.00
From general treasury to balance	345.94
	\$2,595.94

Payments

Essex-Merrimac Chain Bridge	\$2,248.69	
Plum Island Bridge	347.25	
		\$2,595.94

Street Lighting

Appropriation	\$18,000.00
---------------------	-------------

Payments

Newburyport Gas & Electric Co.	\$17,733.51	
Balance to general treasury	\$266.49	

Street Sprinkling

Appropriation	\$2,000.00	
Transfer from highway repairs	462.00	
Sale material	125.50	
Committment for 1925	5,574.59	
Simpson Fund income	867.58	
		\$9,029.67

Payments

Labor as per payrolls	\$1,143.75	
City Teams	237.60	
Extra teams hired	91.00	
Street oil applied	6,046.56	
Abatements	16.17	
		\$7,535.08
Balance to general treasury	\$1,494.59	

ANNUAL REPORT

Sidewalks and Edgestones

Appropriation	\$3,200.00
Services of department	3,294.32
Income from Bromfield Fund	275.98
	\$6,770.30

Payments

Labor as per payrolls	\$1,652.67
City Teams	168.60
Extra teams hired	8.00
Concrete sidewalks laid	4,156.40
Stone dust	177.00
Equipment and repairs	36.80
Printing and advertising	2.70
	\$6,202.17
Balance to general treasury	\$568.13

Ice and Snow Removal

Appropriation	\$2,500.00
Services of department	12.50
	\$2,512.50

Payments

Labor as per payrolls	\$1,331.75
City Teams	338.30
Equipment and repairs	28.74
Extra men and teams hired	250.40
Screened sand	82.50
Expense of plow	328.00
	\$2,359.69
Balance forward	\$152.81

Highways Miscellaneous

Appropriation	\$500.00
---------------------	----------

Payments

Labor as per payrolls	\$4.50
Maintenance of silent police	57.78
Freight and express	2.17
Repairs on railing at sea wall	40.44
Repairs on signs	10.25
Repairs to windows at storehouse	22.56
One half cost of fence	13.07
	\$150.77

Balance to general treasury	\$349.23
-----------------------------------	----------

Widening and Reconstruction, Merrimac Street

Balance forward	\$9,076.90
Balance of Recons. Merrimac and Water Streets, transferred .	1,018.11
From general treasury to balance	432.84
	\$10,527.85

Payments

Replacement on dwellings and stores	\$616.93
Damage to groceries on acct. water in cellar	43.72
Road oil	1,496.00
Coal	14.49
Crushed stone	3,695.87
Concrete sidewalks	407.84
Legal services, (deed)	3.00
Real estate, Mary Traister	4,250.00
	\$10,527.85

Reconstruction Merrimac and Water Streets

Balance forward	\$1,013.16
Sale of material	611.95
	\$1,625.11

ANNUAL REPORT

Payments

Labor as per payrolls	\$538.00	
City Teams	69.00	
Transferred to Wid. and Re. Merrimac St.	1,018.11	
		\$1,625.11

Widening of Hale's Court

Balance forward	\$224.60
-----------------------	----------

Payments

Payments on account of real estate:	
Elizabeth Adams	\$133.50
W. J. O'Brien	10.00
	\$143.50
Balance to general treasury	\$81.10

Repairs to Turkey Hill Road

Transfer from Street Sweeper	\$500.00
------------------------------------	----------

Payments

Labor as per payroll	\$116.50	
Extra teams hired	104.00	
Gravel	186.00	
		\$406.50
Balance to general treasury		
		\$93.50

Repairs to Curzons Mill Road

Transfer from Street Sweeper	\$500.00
Gift from F. S. Moseley	500.00
	\$1,000.00

Payments

Labor as per payrolls	\$312.33
City Teams	60.80
Extra teams hired	412.00
Gravel	68.75
	853.88
	\$146.12

CHARITIES

Poor Department

Salaries and Wages

Appropriation	\$4,500.00
---------------------	------------

Payments

Salary of Clerk	\$1,000.00
Salary of City Physician	450.00
Salary of Superintendent and Matron	1,200.00
Wages of cook	572.11
Wages of kitchen help	600.68
Wages of farm hands	643.50
Fireman	25.00
	\$4,491.29
Balance to general treasury	\$8.71

Poor Department

Appropriation	\$13,000.00
Board of horses and men, Garbage Disposal	1,452.45
Returned aid	273.50
Commonwealth of Massachusetts	2,985.14
Town of Amesbury	104.00
Town of Ipswich	264.42
City of Lowell	11.20
City of Haverhill	156.00
Sale of livestock	125.00
Sale of produce	117.10
Sale of junk	1.25
Tolls	.25

CITY AUDITOR

59

Refunds	18.50
Balance from general treasury	5,781.81

 \$24,290.62

Payments

General Administration

Telephone rental	\$103.71
Post office box rent	2.25
Travelling expenses	10.05
Printing and advertising	7.95

 \$123.96

Out-of-Door Relief

Cash disbursements of Overseers	\$1,543.00
Groceries and provisions	4,864.39
Milk	98.34
Medicine	300.00
Fuel	352.53
Ambulance and taxi service	159.78
Rent, board and nursing	2,319.00
Relief in other cities and towns	4,792.10
Glasses	5.00
Burial expenses	15.00

 \$14,449.14

Almshouse or Poor Farm

Groceries and provisions, retail	\$196.25
Groceries and provisions, wholesale	2,509.68
Fish	244.55
Farmhands	150.00
Washwoman	127.60
Barber	208.00
Carpenter and stock	171.54
Mason and stock	21.40
Plumber and stock	101.27
Electrician and stock	26.99
Farm equipment and repairs	182.20
Hostlers supplies	12.30
Electric lighting	179.56
Coal	1,036.87

ANNUAL REPORT

Household utensils and equipment	245.94	
Paint and hardware	168.12	
Fertilizer, plants and seeds	75.80	
Services veterinary and supplies	13.05	
Shoeing horses	50.75	
Repairs to heater	16.55	
Lime and cement	2.75	
Soap	113.00	
Tobacco	128.03	
Medicinal supplies	21.45	
Services of dentist	10.00	
New furniture	110.00	
Teaming	1.00	
Travelling expenses and freight	37.83	
Horse	60.00	
Pasturing heifers	50.00	
P. O. Box rent	.75	
Insurance	414.65	
Preservation of trees	12.00	
Newspapers	6.00	
Nursing	7.00	
Disinfectant	3.89	
Transfer to New Heating Plant	1,500.00	
Hay and grain	886.71	
Cloth and clothing	588.99	
Shoes and rubbers	25.05	
		\$9,717.52
		\$24,290.62

Mothers' Aid

Appropriation	\$3,000.00
Commonwealth of Massachusetts	2,036.66
City of Brockton	312.00
	\$5,348.66

Payments

Cash payments by overseers	\$5,306.00
Balance to general treasury	\$42.66

CITY AUDITOR

61

Anna Jaques Hospital

Appropriation	\$1,000.00
---------------------	------------

Payments

To Anna Jaques Hospital	\$1,000.00
-------------------------------	------------

Homeopathic Hospital

Appropriation	\$600.00
---------------------	----------

Payments

To Homeopathic Hospital	\$600.00
-------------------------------	----------

New Heating and Plumbing at Horton Home

Transfer from Street Sweeper	\$3,000.00
------------------------------------	------------

Transfer from Poor Department	1,500.00
-------------------------------------	----------

	\$4,500.00
--	------------

Payments

Payments for heating and plumbing as per contract	4,487.00
---	----------

Balance to general treasury	\$13.00
-----------------------------------	---------

SOLDIERS' BENEFITS

Appropriation	\$6,000.00
---------------------	------------

Payments

Salary of clerk	\$400.00	
Cash disbursements	2,444.00	
Board and nursing	47.25	
Services of physician and medicinal supplies	242.70	
Groceries and provisions	114.01	
Coal and wood	1,447.09	
Postage	2.16	
Aid rendered by other cities and towns	103.57	
Travelling expenses	6.30	
Tolls	.10	
		\$4,807.18
Balance to general treasury		\$1,192.82

State Aid

Received from State amounts paid in 1924	\$3,852.00	
By balance due for amounts paid in 1925	3,124.00	
		\$6,976.00

Payments

Cash paid beneficiaries	\$3,290.00	
Balance Dec. 20, 1924	3,686.00	
		\$6,976.00

CITY AUDITOR

63

German War Relief

Balance Dec. 20, 1924	\$45.00
To general treasury, Dec. 19, 1925	\$45.00

Soldiers' Burial

Dr.

Balance due for payments made in 1924	\$60.00
Payments to burial agent in 1925	120.00
	\$180.00

Cr.

Received from State	60.00
Balance forward	\$120.00

Military Aid

Appropriation	\$200.00
Return aid	10.00
From State	177.50
From general treasury to balance	91.50
	\$479.00

Payments

Cash disbursements	\$479.00
--------------------------	----------

Care of Soldiers' Graves

Appropriation	\$50.00
---------------------	---------

Payments

Cash payments	\$21.50
Balance to general treasury	\$28.50

EDUCATION

Salaries

Appropriation	\$116,470.00
From Putnam Trustees	820.00
From general treasury to balance	1,705.06
	\$118,995.06

Payments

Superintendent	\$4,000.00
Clerical assistants	2,001.90
Janitors	8,005.94
High school teachers	33,539.75
Elementary school teachers	62,986.67
Truant officer	1,100.00
Drawing teacher	1,250.00
School nurse	1,250.00
Music teacher	1,244.80
Cooking and sewing teachers	2,300.00
Manual training teacher	450.00
Physical Instructor	682.25
Laboratory assistants	60.00
Noon time caretaker of children	123.75
	\$118,995.06

Miscellaneous

Appropriation	\$9,000.00
Sale of books and supplies	25.53
Sale of tickets	246.04
Sale of old stove	15.00
Sale of manual training articles	184.13

CITY AUDITOR

65

Tolls	29.43
From general treasury to balance	255.41
	\$9,755.54

Revenue Credited to Income Account

Tuition	\$4,283.30
Putnam Trustees	1,200.00
Brown Fund income	708.14
From State, tuition	397.20
	\$6,543.64

Payments

Administration

Stationery and office supplies	\$141.30
Printing and advertising	117.40
Printing school reports	114.00
Travelling expenses	95.42
Post office box rent	4.00
Postage	100.20
Telephone rental	369.07
	\$941.39

Text Books and Supplies

Text books	\$3,887.97
Rebinding books	95.33
Paper, cards and supplies	1,735.88
Sewing and cooking supplies	415.02
Manual training supplies	568.88
Transportation	899.88
Freight and express	71.15
Cooking school laundry	8.67
Drawing supplies	614.05
Laboratory supplies	151.14
Typewriting supplies	23.47
Janitors' supplies	33.88
Supplies for medicine closet	15.77
Tuition	89.80
Lavatory supplies	47.50
Rent and tuning piano	21.50

ANNUAL REPORT

Taxi service	1.00	
Flag	4.78	
Expense of diplomas	124.48	
Electric fans	4.00	
		\$8,814.15
		\$9,755.54

Lighting

Appropriation	\$1,000.00
---------------------	------------

Payments

High School	\$538.33	
Currier School	109.92	
Jackman School	44.79	
Brown School	185.61	
Kelly School	91.29	
Davenport School	10.93	
Curtis School	18.86	
		\$999.73
Balance to general treasury		\$.27

Fuel

Appropriation	\$6,500.00
---------------------	------------

Payments

High School	\$872.19
Currier School	628.17
Jackman School	1,477.58
Brown School	831.89
Kelly School	686.87

CITY AUDITOR

67

Curtis School	310.06	
Davenport School	948.71	
Moultonville School	155.00	
Teaming	34.75	
		\$5,945.22
Balance to general treasury		
		\$554.78

SCHOOL BUILDINGS

Appropriation	\$5,000.00
Sale material	11.00
Refund for broken window	.50
	\$5,011.50

Payments

George Brown School

Carpenter and stock	\$50.23
Electrician and stock	25.64
Electricity for power	45.13
Plumber and stock	28.43
Mason and stock	12.98
Hardware	27.65
Plowing	1.50
Flag	4.70
Floor oil	71.25
	\$267.51

Currier School

Carpenter and stock	\$47.41
Plumber and stock	91.71
Hardware	58.18
Electrician and stock	21.73
Painting	29.70
Repairing duct	14.15
Waste cans	7.10

Flag	5.98
Tuning piano	2.50
Floor oil	71.25

\$349.71

Curtis School

Carpenter and stock	\$96.48
Hardware	22.19
Chair irons	15.75
Plumber and stock	22.30
Gravel	7.00

\$163.72

Davenport School

Carpenter and stock	\$105.41
Hardware	14.88
Plumber and stock	9.07
Electrician and stock	1.75
Repairs to roof	20.00
Painting	1.90

\$153.01

Moultonville School

Hardware	\$2.50
Carpenter and stock	20.83
Electrician and stock	.75
Shingling, contract	105.00
Plumber and stock	17.40

\$146.48

Jackman School

Carpenter and stock	\$108.20
Plumber and stock	110.93
Electrician and stock	12.01

CITY AUDITOR

69

Hardware	53.65
Painting	119.76
Plowing	6.00
Loam	3.00
Repairing victrola	3.00
New seats	12.78
Repairs to roof	9.37
Floor oil	35.65

 \$474 35

High School

Carpenter and stock	\$421.29
Electrician and stock	88.18
Hardware.	28.06
Mason and stock	41.55
Machinist and stock	75.00
Installing lights as per contract	298.00
Repairs to roof	63.08
Furniture and shades	37.80
Insurance	374.40
Repairs to sewing machine	12.00
Repairs to mimeograph	19.56
Repairs to heater	3.17
Plumber and stock	19.25
Flag	9.75
Tuning piano	22.00

 \$1,513.09

Kelley School

Carpenter and stock	\$124.71
Hardware	51.35
Electrician and stock	5.19
Plumber and stock	499.90
Painting	49.25
Mason and stock	2.50
Repairs to heater	63.17
Repairs to clock	3.20
Floor oil	35.60
Flag	5.99

 \$840.86

ANNUAL REPORT

All Schools

Lavatory supplies	\$204.85	
Janitors' supplies	8.91	
Swivel chair	20.40	
Rent, light and heat of room in library	152.00	
Extra heating apparatus	25.00	
Flag	4.71	
Air valves	85.27	
Street sprinkling commitment	71.20	
Snow removal	11.00	
Insurance	328.00	
		<u>\$911.34</u>
		\$4,820.07
Balance to general treasury		<u>\$191.43</u>

New Primary School Building

Balance forward, Dec. 20, 1924 \$1,225.69

Payments

Seats and desks	\$921.48	
Woodbine	80.00	
		<u>1,001.48</u>
Balance forward		<u>\$224.21</u>

PUBLIC LIBRARY

Salaries

Appropriation	\$7,516.00
Income from Cole Fund	95.00
From general treasury to balance	12.45
	\$7,623.45

Revenue, credited to Income Account

Town of Newbury, use of library	\$200.00
Dog licenses	687.47

Income from Trust Funds:

J. M. Bradbury	48.06
C. M. Bradstreet	48.06
A. E. Cutter	153.06
S. M. Donnell	142.50
S. W. Marston	188.06
E. A. Moseley	188.06
W. O. Moseley	425.13
E. H. Stickney	475.18
	\$2,555.58

Payments

Salary of Librarian	\$2,000.00
Salaries of Assistants	4,449.45
Salary of janitor	1,129.00
Substitute for janitor	45.00
	\$7,623.45

Books, Periodicals, Etc.

Balance from 1924	\$1,247.13
Interest on Trust Fund Income	28.39

Interest on Trust Funds:

Daniel Foster	11.88
John J. Currier	47.50
Lucy G. B. Colby	21.65
W. H. P. Dodge	125.63
Nathan D. Dodge	42.50
J. A. Frothingham	50.00
S. A. Green	95.00
George Haskell	50.92
M. P. Sawyer	225.00
J. R. Spring	950.00
Benjamin G. Sweetser	237.50
W. C. Todd	667.68
A. Williams	47.50

 \$3,848.28

Payments

Books	\$1,503.01
Music books	26.87
Papers and magazines	578.92
Binding	576.51
Office supplies	20.55
Freight and express	9.86

 \$2,715.72

 Balance Dec. 19, 1925 \$1,132.56

 Miscellaneous

Appropriation	\$400.00
From school department, for rent, heat and light	152.00
Tolls	.10
Money found	1.00
Sale of old books and paper	42.13
Fines	203.00
Rent	16.50

 \$814.73

Payments

Telephone rental	\$30.97	
Stationery and office supplies	87.70	
Hardware	6.59	
Janitor's supplies	33.25	
Electrician and stock	18.90	
Caneing chairs	14.00	
Removal of ashes	44.80	
Postage	1.14	
Post office box rent	10.00	
Printing and advertising	90.92	
Cleaning	4.20	
Express	1.00	
Repairs to clock	7.00	
Insurance	128.48	
		\$478.95
Balance to general treasury		
		\$335.78

Lighting

Appropriation	\$375.00
---------------------	----------

Payments

Electricity	\$346.89	
Balance to general treasury		
		\$28.11

Fuel

Appropriation	\$700.00
---------------------	----------

Payments

Coal	\$456.84	
Balance to general treasury		
		\$243.16

RECREATIONS

City Parks

Appropriation	\$500.00
Income from Balch Fund	480.62
From general treasury to balance	4.06
	\$984.68

Payments

Labor as per payrolls	\$605.00
Hardware	16.93
Equipment and repairs	25.12
Plants and seeds	30.25
Dressing and loam	6.50
Expense planting spruce trees Brown Square Park	109.70
Carpenter and stock	60.48
Painting flag pole	47.60
Flag	15.00
Printing and advertising	.75
Street sprinkling commitment	67.35
	\$984.68

Atkinson Common

Appropriation	\$1,000.00
Income from Gorwaiz Fund	4.80
Income from Knight Fund	19.23
	\$1,024.03

CITY AUDITOR

75

Payments

Labor as per payrolls	\$848.75	
Carpenter and stock	89.86	
Mason and stock	9.18	
Equipment and repairs	15.18	
Teaming	2.00	
Street sprinkling commitment	26.50	
		991.47
Balance forward		\$32.56

Riverside Park

Appropriation	\$100.00
---------------------	----------

Payments

Labor as per payrolls	\$4.00	
Extra labor and teams hired	83.95	
		87.95
Balance forward		\$12.05

Central Park and Playgrounds

Balance forward	\$183.04
Appropriation	1,000.00
	\$1,183.04

Payments

Labor as per payrolls	\$739.00
Carpenter and stock	11.88

ANNUAL REPORT

Mason and stock	30.95	
Extra teams hired	313.00	
		\$1,094.83
Balance forward		
		\$88.21

 Care of Moseley Woods

Balance forward	\$61.03
Appropriation	500.00
Income from New England Trust Co.	812.93
Sale of hay	5.00
Sale of wood	20.00
	\$1,398.96

 Payments

Salary of caretaker	\$860.00
Labor and teaming	10.00
Crushed stone	10.25
Hardware	13.63
Repairs to swings	17.10
Repairs to fountain	3.69
Bronze tablets	280.00
Pres. of Trees commitment	7.76
	\$1,202.43
Balance forward	
	\$196.53

 Playgrounds

Appropriation	\$900.00
From general treasury to balance	22.70
	\$922.70

CITY AUDITOR

77

Payments

Salaries of supervisors	\$320.00
Salaries of assistants	288.00
Carpenter and stock	243.57
Sporting goods and equipment	71.13

\$922.70

UNCLASSIFIED

Memorial Day

Appropriation	\$400.00
---------------------	----------

Payments

Quartermaster, Post 49, G. A. R.	\$400.00
---------------------------------------	----------

Firemen's Memorial Sunday

Appropriation	\$75.00
---------------------	---------

Payments

Fire Department, Memorial Committee	\$75.00
---	---------

Fourth of July

Transfer from Street Sweeper	\$100.00
------------------------------------	----------

Payments

Celebration committee	\$100.00
-----------------------------	----------

City Clocks

Appropriation	\$150.00
---------------------	----------

CITY AUDITOR

79

Payments

Salary of caretaker of clocks	\$150.00
-------------------------------------	----------

Water for Public Buildings

Appropriation	\$1,500.00
---------------------	------------

Payments

Newburyport Water Works	\$1,500.00
-------------------------------	------------

Zoning the City

Transfer from Street Sweeper	\$200.00
Balance forward	\$200.00

Other City Properties

Appropriation	\$500.00
Rent	260.00
From general treasury to balance	65.87
	\$825.87

Payments

Services of auctioneer	\$20.00
Advertising and printing	4.70
Rent of land, B. & M. R. R.	300.00
Removal of fountain	13.20
Independent Ice Co.	487.97

\$825.87

ANNUAL REPORT

Judgement Account

Tax levy, 1925	\$1,056.30
Balance forward	25.00
	\$1,081.30

Payments

Balance forward	\$550.00
Katie B. Merrill case	506.30
James Wilkinson & Son case	25.00
	\$1,081.30

Bronze Tablets for World War Veterans

Balance forward	\$2,364.03
-----------------------	------------

Payments

Stationery and office supplies	\$22.06
Clerical work	32.85
	54.91
Balance forward	\$2,309.12

CEMETERIES

Appropriation	\$900.00
Sale of material	6.00
From general treasury to balance	128.25
	\$1,034.25

Payments

Supervision	\$150.00
Labor as per payrolls	554.00
Hardware and equipment	35.05
Rent of land for driveway	20.00
Water	15.00
Surveys and plans	100.00
Printing and advertising	2.70
Street sprinkling commitment	157.50
	\$1,034.25

Highland Cemetery Fence

Transfer from Street Sweeper	\$1,100.00
------------------------------------	------------

Payments

Fence	\$1,100.00
-------------	------------

TEMPORARY ACCOUNTS

Building Permits

Permits issued by City Clerk	\$140.00
------------------------------------	----------

Payments

To inspector of buildings	\$140.00
---------------------------------	----------

Teachers Retirement Association

From Teachers	\$4,119.48
---------------------	------------

Payments

To Teachers Retirement Association	\$4,119.48
--	------------

Uncalled for Claims

Balance Dec. 20, 1924	\$1,035.14
Uncalled for claims during year	41.71
	\$1,076.85

Payments

Claims called for during year	52.91
Balance forward	\$1,023.94

CITY AUDITOR

83

County of Essex (Dog Account)

Balance, Dec. 20, 1924	\$4.00
From County of Essex	\$4.00

State of Massachusetts (Seal Bounty)

Payments

For seals shot	\$4.50
----------------------	--------

Receipts

From State of Massachusetts	\$5.00
Balance forward	\$5.00

Sale of Real Estate

Balance forward	\$10,266.65
Balance due from sale of Hancock St. School	2,375.00
Sale of ward room	500.00
	\$13,141.65

Payments

Surveying	\$10.00
Recording deed	2.72
Transfer to New Primary School	5,395.00
Transfer to Merrimac St. wid. and reconst. (Indebtedness accounts)	600.00
	6,007.72
Balance forward	
	\$7,113.93

PUBLIC SERVICE ENTERPRISES

Water Works

Balance Dec. 20, 1924	\$1,139.65
-----------------------------	------------

Maintenance Accounts

Receipts

Water rates	\$54,679.14
Meter rates	12,350.90
Sundry water receipts	447.54
City for fire service and buildings ...	5,000.00
Miscellaneous maintenance receipts ..	1,339.44
Interest on deposits	473.64
	\$74,290.66

Payments for Maintenance

Pumping station	\$20,545.67
Pumping station, Artichoke	8,144.46
General maintenance	5,182.00
Hydrant maintenance	633.14
Gate maintenance	181.91
Reservoir maintenance	50.69
Meter maintenance	62.68
Service pipe maintenance	2,331.56
Maine pipe maintenance	4,098.94
Filter bed maintenance	125.55
Artichoke River maintenance	135.69
Automobile	432.28
Frog Pond maintenance	70.00
Wood clearing	1,478.06
	43,472.63
Total maintenance	43,472.63
Net earnings	\$30,818.03

CITY AUDITOR

85

Payments for Debt

Bonds retired	\$25,000.00	
Interest on bonds	7,957.50	
	<u> </u>	
		\$32,957.50
Deficit after debt requirements		\$2,139.47
Deficit in maintenance balance		<u> </u>
		\$999.82

New Construction Accounts

Receipts

Bond issue	\$50,000.00	
Service pipe construction	1,128.18	
Extension of mains	196.31	
New Pump	75.00	
Premium on bonds	354.72	
	<u> </u>	
		\$51,754.21

Payments

Extension of mains	\$2,550.06	
Hydrant construction	955.48	
Service pipe construction	1,271.05	
Gate construction	286.80	
Meters	39.45	
Service pipe construction, Newbury..	571.97	
New pump	43,021.56	
Extension of mains, Newbury	1,016.93	
	<u> </u>	
Total new construction	49,713.30	
Credit of construction account		\$2,040.91
Balance December 19, 1925		<u> </u>
		\$1,041.09

INTEREST

Balance forward	\$6,612.85
Appropriation	38,000.00
	\$44,612.85

Revenue, Credited to Income Accounts

Interest on overdue taxes and assessments	\$4,874.68
Interest from water commissioners	7,957.50
On bank deposits	2,111.30
	\$14,943.48

Payments

Interest on:

Plum Island Bridge Loan	\$1,074.18
Currier School Bonds	80.00
Water Bonds	8,035.00
Sewer Bonds	1,610.00
New Police Station Bonds	60.00
Reconstruction Highway loans	13,422.00
Central Park and Playgrounds bonds	720.00
New Primary Schoolhouse Bonds	6,460.03
City Hall Heating Plant	270.00
Revenue Loans	3,716.86

\$35,448.07

Balance forward	\$9,164.78
-----------------------	------------------

MUNICIPAL INDEBTEDNESS

Gross city debt, December 20, 1924 \$743,274.91

Debts incurred during 1925

Water Loan	\$50,000.00
Sewer Construction Loan	4,500.00
Revenue Loans	250,000.00
	\$304,500.00

Debts paid during year

Schoolhouse Bonds	\$2,000.00
Water bonds	25,000.00
Police Station bonds	2,000.00
Paving State Street loan	1,000.00
Recon. High and State St. bonds	3,000.00
Recon. High Street	28,500.00
Plum Island Bridge loan	1,500.00
New Primary Schoolhouse loan	9,000.00
Recon. Merrimac Street	20,000.00
Central Park and Playground loan .	1,000.00
Widening and Recon. Merrimac St. ..	25,000.00
Revenue Loans	250,000.00
City Hall Heating Plant	2,000.00
	\$370,000.00

Decrease in debt during year \$65,500.00

Gross city debt Dec. 19, 1925 \$677,774.91

TRUST FUND INCOME

Atwood Fund

Cr.

Balance Dec. 20, 1924	\$988.42
From trustees of trust funds	385.58
	\$1,384.00

Dr.

Cash payments to beneficiaries	509.00
Balance Dec. 19, 1925	\$875.00

Balch Fund

Cr.

From trustees of trust funds	\$480.62
------------------------------------	----------

Dr.

City Parks	\$480.62
------------------	----------

Bromfield Fund

Cr.

From trustees of trust funds	\$551.97
------------------------------------	----------

CITY AUDITOR

89

Dr.

Sidewalks and Edgestones	\$275.98
Tree Warden Department	275.99

 \$551.97

 Cole Fund

Cr.

From trustees of trust funds	\$95.00
------------------------------------	---------

Dr.

To Public Library Salaries	\$95.00
----------------------------------	---------

 A. Gertrude Cutter Fund

Cr.

From trustees of trust funds	\$3,100.00
------------------------------------	------------

Dr.

City Parks	\$500.00
Atkinson common	1,000.00
Riverside Park	100.00
Central Park and Playgrounds	1,000.00
Moseley Woods	500.00

 \$3,100.00

 Dexter Fund

Cr.

Balance Dec. 20, 1924	\$406.64
From trustees of trust funds	86.57

 \$493.21

ANNUAL REPORT

Dr.

Shoes for beneficiaries	13.45
Balance Dec. 19, 1925	\$479.76

Follansbee Fund

Cr.

Balance Dec. 20, 1924	\$295.37
From trustees of trust funds	153.92
	\$449.29

Dr.

Fuel for beneficiaries	\$164.55
Balance Dec. 19, 1925	\$284.74

Gorwaiz Fund

Cr.

From trustees of trust funds	\$4.80
------------------------------------	--------

Dr.

Atkinson Common	\$4.80
-----------------------	--------

Chas. Knight Fund

Cr.

From trustees of trust funds	\$19.23
------------------------------------	---------

Dr.

Atkinson Common	\$19.23
-----------------------	---------

CITY AUDITOR

91

Paul A. Merrill Fund

Cr.

Balance, Dec. 20, 1924	\$47.50
From trustees of trust funds	47.50
	\$95.00

Dr.

School prizes	\$47.50
Balance Dec. 19, 1925	\$47.50

Simpson Fund

Cr.

Balance Dec. 20, 1924	\$22.89
From trustees of trust funds	844.69
	\$867.58

Dr.

To street sprinkling	\$867.58
----------------------------	----------

R. M. Toppan Fund

Cr.

Balance Dec. 20, 1924	\$12.50
From trustees of trust funds	11.88
Balance Dec. 19, 1925	\$24.38

City Debts and Assets

December 19, 1925

Bonds and Notes	Rate	Issued	Due	Amount
Sewer	3½ %	1901	Sept. 1, 1931	\$46,000.00
Sewer	4 %	1925	Oct. 5, 1926-1927	4,500.00
Water	3½ %	1904	June 1, 1926-1934	99,000.00
Water	4 %	1908	July 1, 1926-1938	32,000.00
Water	4½ %	1914	Oct. 1, 1926-1944	19,000.00
Water	4 %	1924	Dec. 1, 1926-1929	40,000.00
Police Building	4 %	1911	May 1, 1926	2,000.00
Reconstruc. State St. ..	4.80	1919	Nov. 1, 1926-1929	4,000.00
Reconstruc. High St. ..	6 %	1921	June 1, 1926	15,000.00
Reconstruc. High St. ..	5.10	1921	Nov. 1, 1926	2,500.00
Reconstruc. High St. ..	4.85	1921	Dec. 1, 1926	1,000.00
Plum Island Bridge ...	4¼ %	1922	Dec. 1, 1926-1941	23,774.91
Recons. Merrimac St. ..	4 %	1922	July 1, 1926-1927	40,000.00
Cent. Park & Playgr. ..	4 %	1922	July 1, 1926-1942	17,000.00
Widen. and Re. Merri- mac St.	4¼ %	1923	June 1, 1926-1933	120,000.00
Widen. and Re. Merri- mac St.	4¼ %	1923	June 1, 1926-1928	15,000.00
Schoolhouse	4¼ %	1922	Dec. 1, 1926-1942	127,500.00
Schoolhouse	4¼ %	1922	Dec. 1, 1926-1942	25,500.00
City Hall Heating Pl. .	4¼ %	1923	Aug. 10, 1926-1927	4,000.00
Widen. and Re. Merri- mac St.	4½ %	1923	Dec. 1, 1926-1933	40,000.00
				\$677,774.91

ASSETS

Taxes of 1921 uncollected	\$53.00
Taxes of 1923 uncollected	91.70
Taxes of 1924 uncollected	35,322.57
Taxes of 1925 uncollected	102,610.70

\$138,077.97

CITY AUDITOR

93

Sprinkling of Streets, 1920 uncoll. . .	\$99.23
Sprinkling of Streets, 1921 uncoll. . .	24.84
Sprinkling of Streets, 1922 uncoll. . .	25.94
Sprinkling of Streets, 1923 uncoll. . .	1.35
Sprinkling of Streets, 1924 uncoll. . .	248.63
Sprinkling of Streets, 1925 uncoll. . .	1,493.64

 1,893.63

Preservation Trees, 1919 uncoll.	\$2.80
Preservation Trees, 1920 uncoll.	16.20
Preservation Trees, 1921 uncoll.	17.30
Preservation Trees, 1922 uncoll.	12.10
Preservation Trees, 1923 uncoll.	.75
Preservation Trees, 1924 uncoll.	48.65
Preservation Trees, 1925 uncoll.	164.45

 262.25

Betterments uncollected 24.10

Cash in Atlantic National Bank	\$10,536.76
Cash in First and Ocean Natl. Bank .	29,541.25
Cash in Merchants National Bank ..	24,195.61
Cash in Treasurer's office	196.81

 \$64,470.43

Sinking Funds 41,322.59

 \$246,050.97

Total net debt Dec. 19, 1925 \$431,723.94

Total net debt Dec. 20, 1924 \$483,345.15

Decrease in net debt \$51,621.21

ANNUAL NET DEBT STATEMENT

The following table shows the net debt at the close of each fiscal year beginning with the year 1899:

Year	Net Debt	Increase	Decrease
1899	\$289,556.47		\$88,720.10
1900	286,876.59		2,689.88
1901	317,272.13	\$30,395.54	
1902	321,725.39	4,453.26	
1903	369,687.30	47,961.91	
1904	646,819.16	277,131.86*	
1905	671,536.83	24,717.67	
1906	630,305.15		41,231.68
1907	569,120.73		34,184.42
1908	586,259.64		9,861.09
1909	589,904.27	3,644.63	
1910	541,348.34		48,555.93
1911	507,916.05		33,432.29
1912	518,129.41	10,213.36	
1913	464,470.01		53,659.40
1914	471,146.63	6,676.62	
1915	426,408.64		44,747.99
1916	360,438.53		65,970.11
1917	295,736.53		64,702.00
1918	253,982.14		41,754.39
1919	250,963.43		3,045.71
1920	262,265.30	11,328.87	
1921	279,088.07	16,907.76	
1922	308,249.20	29,161.13	
1923	505,966.24	197,717.04	
1924	483,345.15		22,621.09
1925	431,723.94		51,621.21

*Water Plant acquired in 1904

Sinking Funds

In Hands of Sinking Fund Commissioners

Cash on hand Dec. 20, 1924	0.00
----------------------------------	------

Receipts during year

Income from investments	\$1,632.59	
Securities sold and matured	2,000.00	
		\$3,632.59

Payments

Deposited in Institution for Savings	3,632.59
Cash on hand Dec. 19, 1925	0.00

Investment Account

Total securities, Dec. 20, 1924	\$39,690.00	
Securities purchased, deposited Ins. for Savings ..	3,632.59	
		\$43,322.59
Securities sold and matured	2,000.00	
Total securities Dec. 19, 1925		\$41,322.59

The above funds are appropriated to retire the city debt as follows:

SEWERAGE LOAN

\$46,000, 3½% due Sept. 1, 1931

Total Fund, Dec. 20, 1924	\$39,690.00	
Net income 1925	1,632.59	
		\$41,322.59

Invested

Newburyport Water 3½% due June 1, 1928	\$1,000.00
B. & M. R. R. 4% due Sept. 1, 1926	5,000.00
B. & M. R. R. 6% due June 1, 1930	2,000.00
Lake Shore & Michigan R. R. 4% due May 1, 1931 .	1,000.00
Newburyport Sewer 3½% due Sept. 1, 1931	26,000.00
Institution for Savings, City	6,322.59
	\$41,322.59

Bonds Deposited with Commissioners

J. L. McLean, City Marshal, \$1,000.00 Massachusetts Bonding & Insurance Co., expires Jan. 1, 1926.

H. W. Little, City Clerk, \$3,000.00 Massachusetts Bonding & Insurance Co., expires Jan. 6, 1926.

H. S. Noyes, Secretary and Treasurer of Water Works, \$5,000.00 Fidelity and Deposit Co., of Maryland, expires July 10, 1926.

Chas. E. Houghton, Treasurer and Collector, \$30,000.00 Maryland Casualty Co., expires Jan. 7, 1926.

BORROWING CAPACITY

Year	Valuation	Additional Assessments	Total Valuation	Abatements	Net Valuation
1923	\$12,615,470	\$11,750	\$12,627,220	\$49,850	\$12,577,370
1924	13,097,062	17,700	13,114,762	102,000	13,012,762
1925	13,536,200	7,260	13,543,460	98,650	13,444,810

Average valuation for three years\$13,011,647

Debt limit 2½% of \$13,011,647 \$325,291.17

City debt omitting revenue loans\$677,774.91

Debts outside the limit, allowed by

Special Acts:

Sewer, (Acts 1889 and 1900) \$46,000.00

Water, (Acts 1894, 1908, and 1913) . 190,000.00

Plum Island R. Bridge Loan

(Acts 1921) 23,774.91

Merrimac Street Loan 40,000.00

Widening and Rec. Merrimac St. 135,000.00

New Primary School loan 127,500.00

Total loans outside limit 562,274.91

Debt within limit \$115,500.00

Total sinking funds \$41,322.59

Less for debt outside limit ... 41,322.59

Sinking funds for debt inside limit 0.00

Net debt within the limit \$115,500.00

Borrowing capacity Dec. 19, 1925 \$209,791.17

Trust Funds

THE LAW. Chapter 322

An act to provide for the auditing of certain trust funds and accounts. Be it enacted, etc., as follows:

Section 1. It shall be the duty of city and town auditors at least once every year, and so much oftener as they deem it necessary, to audit the accounts of the trustees of any property, the principal or income of which, in whole or in part, was bequeathed or given in trust for the benefit of the city or town or any part thereof; or for the benefit of the inhabitants of the city or town or any part thereof, and to examine and estimate the funds, securities, and evidence of property held by such trustees. City and town auditors shall include in their annual report a report of such auditing and investigation; and if they discover any fraud or irregularity they shall immediately report the same to the Mayor and Treasurer of the city or to the Selectmen or Treasurer of the town.

Section 2. It shall be the duty of the trustees designated in section one hereof to give city and town auditors free access to their accounts, funds, securities and evidence of property; and any such trustee who refuses to exhibit his trust accounts, funds, securities and evidences aforesaid shall be subject to a fine of not less than fifty nor more than two hundred dollars.

Section 3. This act shall be construed as applying to property held in trust for public uses. (Approved May 9, 1904.)

Trust funds in which the City of Newburyport and its inhabitants are interested may be divided into two classes, viz.: funds bequeathed or given direct to the city, and funds given to special trustees, the income of which is used for the benefits of any of its inhabitants.

The first class is invested by the Trustees of the Newburyport Trust

Funds under Chapter 64, Acts of 1917, and the income turned over to the city.

The second class is invested by special trustees appointed by the donor, and such boards fill their own vacancies. It would seem that the city had assumed no responsibility for such funds, and it may be a question if they come under the preceding law, but such trustees have been requested to allow examination of said funds and accounts.

Trust funds held by Trust Fund Commissioners have been verified and the income traced to its proper accounts.

The Atkinson fund, held by special trustees, has not filed its report.

Peabody and Public Library Funds. Income has been verified, vouchers checked up and principal accounted for.

The Wheelwright Fund. The accounts of the Treasurer for the year ending Oct. 31, 1925, have been audited and found correct; also the securities have been counted and found to agree with the treasurers' accounts.

In the hands of the Trustees of Newburyport Trust Funds.

The following is a statement of the condition of said funds:

Cash Accounts *

Cash on hand Dec. 20, 1924	\$4,424.62
----------------------------------	------------

Receipts during year

A. Gertrude Cutter	\$1,282.49
Securities sold and matured	6,377.47
Income from investments	11,171.61
Premiums	622.53
Interest on Cutter income	228.71

\$19,682.81

Payments

Securities purchased	\$7,000.00
Purpose donated	7,827.65
Added to principal	888.59
City of Newburyport from Cutter income	3,100.00

18,816.24

Increase in cash on hand	866.57
--------------------------------	--------

Cash on hand Dec. 19, 1925	\$5,291.19
----------------------------------	------------

Deposited in the Institution for Savings and Five Cents Savings Bank, Newburyport belongs to A. G. Cutter Fund Income.

INVESTMENT ACCOUNT

Total Funds, Dec. 20, 1924	\$240,461.54
Interest added to	
Class 1917 fund	5.95
Class 1918 fund	5.71
Fire insurance fund	865.52
Lucy G. B. Colby fund	11.41
Premiums added to investment	622.53
	\$241,972.66

SCHEDULE OF INVESTMENTS

And Purpose for Which Income is Used

<i>Name of Fund</i>	<i>Investment</i>	<i>Date Due</i>	<i>Amount</i>	<i>Income</i>	<i>Purpose</i>
Margaret Atwood	Institution for Savings, City	Demand	\$5,500.00	\$264.33	Poor and Religious
Balch	Five Cents Savings Bank, City	Demand	5,500.00	261.25	Poor and Religious
	Institution for Savings, City	Demand	5,000.00	240.31	Bartlett Mall
J. M. Bradbury	Five Cents Savings Bank, City	Demand	5,000.00	240.31	Bartlett Mall
C. N. Bradstreet	Institution for Savings, City	Demand	1,000.00	48.06	General Use of Library
John Bromfield	Five Cents Savings Bank, City	Demand	1,000.00	48.06	General Use of Library
	Mass. Hospital Life Ins. Co.	Demand	10,000.00	525.00	Sidewalks and Trees
Moses Brown	First and Ocean Natl. Bank, City	Demand		26.97	Sidewalks and Trees
	Institution for Savings, City	Demand	5,000.00	240.31	Schools
	Five Cents Savings Bank, City	Demand	5,000.00	240.31	Schools
	Provident Inst. for Sav., Amesbury	Demand	5,000.00	227.52	Schools
Class of 1917 N.H.S.	U. S. 2nd Liberty Bond, 4¼ %	Nov. 15, 1942	100.00	4.25	Memorial
	Five Cents Savings Bank, City	Demand	41.25	1.70	Memorial
Class of 1918 N.H.S.	U. S. 3rd Liberty Bond, 4¼ %	Sept. 15, 1928	100.00	4.25	Memorial
Lucy G. B. Colby	Five Cents Savings Bank, City	Demand	36.43	1.46	Memorial
Charlotte C. Cole	Five Cents Savings Bank, City	Demand	700.00	33.06	Rep'tment Old Books
	Institution for Savings, City	Demand	1,000.00	47.50	Supt. of Reading Room
John J. Currier	Five Cents Savings Bank, City	Demand	1,000.00	47.50	Supt. of Reading Room
A. E. Cutter	Five Cents Savings Bank, City	Demand	1,000.00	47.50	N'pt & Newbury Bks.
	Newburyport 3½ % Sewer Bonds	Sept. 1, 1931	3,000.00	105.00	General Use of Library
	Five Cents Savings Bank, City	Demand	1,000.00	48.06	General Use of Library
A. Gertrude Cutter	City of New York, 3½ %	Nov. 1, 1953	832.07	35.00	Beautifying the City
	Atchison,, Topeka, Santa Fe, 4 %	Oct. 1, 1995	771.06	40.00	Beautifying the City
	New Amsterdam Gas, 5 %	Jan. 1, 1948	623.19	50.00	Beautifying the City

SCHEDULE OF INVESTMENTS—(Continued)

<i>Name of Fund</i>	<i>Investment</i>	<i>Date Due</i>	<i>Amount</i>	<i>Income</i>	<i>Purpose</i>
Annie D. Davis Timothy Dexter	Long Island R. R., 4%	July 1, 1931	868.55	40.00	Beautifying the City
	Chicago and Erie R. R., 5%	May 1, 1982	856.52	50.00	Beautifying the City
	Baltimore & Ohio R. R., 3½%	July 1, 1925		70.00	Beautifying the City
	American Tel. & Tel. Co., 4%	July 1, 1929	3,680.00	160.00	Beautifying the City
	U. S. 4th Liberty Bonds, 4¼%	Oct. 15, 1938	12,849.75	637.50	Beautifying the City
	U. S. 4th Liberty Bonds, 4¼%	Oct. 15, 1938	1,433.52	70.12	Beautifying the City
	U. S. 3rd Liberty Bonds, 4¼%	Sept. 15, 1928	1,761.60	85.00	Beautifying the City
	Five Cents Savings Bank, City	Demand	12,449.17	598.33	Beautifying the City
	Institution for Savings, City	Demand	14,209.60	609.29	Beautifying the City
	First and Ocean Natl. Bank, City	Demand		10.13	Beautifying the City
Nathan D. Dodge W. H. P. Dodge Susan M. Donnell L. M. Follansbee	Five Cents Savings Bank, City	Demand	1,000.00	47.50	Aged Ladies
	American Tel. & Tel. Co. 4%	July 1, 1929	1,862.50	80.00	Poor
	Institution for Savings, City	Demand	137.50	6.57	Poor
	4th Liberty Bonds, 4¼%	Oct. 15, 1938	1,000.00	42.50	Books for Library
	Institution for Savings, City	Demand	2,645.00	125.63	B'ks & Papers for Lib.
	Institution for Savings, City	Demand	3,000.00	142.50	General Use of Library
	Am. Tel. & Tel. Co. 4%	July 1, 1929	2,793.75	120.00	Poor
	Institution for Savings, City	Demand	206.25	9.90	Poor
	Five Cents Savings Bank, City	Demand	500.00	24.00	Poor
	Five Cents Savings Bank, City	Demand	250.00	11.88	Books for Library
Daniel Foster Joseph A. Frothingham A. M. Gorwaiz S. A. Green George Haskell Charles H. Knight S. W. Marston	Haverhill Savings Bank	Demand	1,000.00	50.00	Books for Library
	Five Cents Savings Bank, City	Demand	100.00	4.80	Atkinson Common
	Salem Five Cents Savings Bank	Demand	2,000.00	95.00	Books for Library
	Institution for Savings, City	Demand	1,072.50	50.92	Books for Library
	Five Cents Savings Bank, City	Demand	400.00	19.23	Atkinson Common
	Newburyport Sewer Bonds, 3½%	Sept. 1, 1931	4,000.00	140.00	General Use of Library

SCHEDULE OF INVESTMENTS—(Continued)

<i>Name of Fund</i>	<i>Investment</i>	<i>Date Due</i>	<i>Amount</i>	<i>Income</i>	<i>Purpose</i>
Paul A. Merrill	Five Cents Savings Bank, City	Demand	1,000.00	48.06	General Use of Library
	Five Cents Savings Bank, City	Demand	1,000.00	47.50	School Prize
	Newburyport Sewer Bonds, 3½%	Sept. 1, 1931	4,000.00	140.00	General Use of Library
E. S. Moseley	Five Cents Savings Bank, City	Demand	1,000.00	48.06	General Use of Library
	American Tel. & Tel. Co., 4%	July 1, 1929	1,792.50	80.00	General Use of Library
	Boston & Albany R. R., 4%	May 1, 1933	1,980.00	80.00	General Use of Library
W. O. Moseley	Chicago B. & S. R. R., 4%	March 1, 1958	1,942.50	80.00	General Use of Library
	N. Y. N. H. & H. R. R., 4%	March 1, 1947	947.50	40.00	General Use of Library
	Fitchburg R. R. 5% (Defaulted)	May 1, 1925	1,965.00	90.00	General Use of Library
M. P. Sawyer	City of Revere, 4½%	May 15, 1928	1,000.00	45.00	General Use of Library
	Institution for Savings, City	Demand	406.60	19.51	General Use of Library
	Salem Savings Bank	Demand	5,000.00	225.00	Books for Library
M. H. Simpson	American Tel. & Tel. Co., 4%	July 1, 1929	3,585.00	160.00	Sprinkling Streets
	Boston & Albany R. R., 4%	May 1, 1933	3,960.00	160.00	Sprinkling Streets
	C. B. & Q. R. R., 4%	March 1, 1958	3,885.00	160.00	Sprinkling Streets
J. R. Spring	N. Y. N. H. & H. 4%	July 1, 1955	4,700.00	200.00	Sprinkling Streets
	Fitchburg R. R., 4%	March 1, 1927	2,940.00	120.00	Sprinkling Streets
	Institution for Savings, City	Demand	930.00	44.69	Sprinkling Streets
E. H. Stickney	Institution for Savings, City	Demand	10,000.00	475.00	Books for Library
	Five Cents Savings Bank, City	Demand	10,000.00	475.00	Books for Library
	Old Colony R. R. Co., 4%	Dec. 1, 1925		200.00	General Use of Library
B. G. Sweetser	B. & O. R. R. 5%	Dec. 1, 1935	5,069.65	250.00	General Use of Library
	Institution for Savings, City	Demand	5,524.01	25.18	General Use of Library
	Institution for Savings, City	Demand	5,000.00	237.50	Books for Library
W. C. Todd	Am. Tel. & Tel. Co., 4%	July 1, 1929	1,792.50	80.00	Reading Room
	Boston & Albany R. R., 4%	May 1, 1933	1,980.00	80.00	Reading Room

SCHEDULE OF INVESTMENTS—(Continued)

<i>Name of Fund</i>	<i>Investment</i>	<i>Date Due</i>	<i>Amount</i>	<i>Income</i>	<i>Purpose</i>
R. N. Toppan A. Williams Fire Insurance Fund	Chicago B. & Q. R. R., 4%	March 1, 1958	1,942.50	80.00	Reading Room
	N. Y. N. H. & H. 4%	March 1, 1947	1,895.00	80.00	Reading Room
	Fitchburg R. R., 4% (Defaulted)	May 1, 1925	1,965.00	90.00	Reading Room
	Institution for Savings, City	Demand	5,425.00	257.68	Reading Room
	Institution for Savings, City	Demand	250.00	11.88	School Prize
	Salem Five Cents Savings Bank	Demand	1,000.00	47.50	Books for Library
	American Tel. & Tel. Co., 4%	July 1, 1929	4,631.25	200.00	Replace Loss by Fire
	N. Y. N. H. & H. R. R., 4%	July 1, 1955	4,825.00	200.00	Replace Loss by Fire
	Five Cents Savings Bank, City	Demand	10,358.44	465.52	Replace Loss by Fire
			241,972.66	11,171.61	

RECAPITULATION

Funds for:

	Funds	Income
Purchase of books for Library	\$38,967.50	\$1,835.93
General use of library	39,627.76	1,677.49
Reading room supplies	15,000.00	567.68
Reading room salary	2,000.00	95.00
Funds for local books	1,000.00	47.50
Funds for replacement of old books	700.00	33.06
Benefit of schools	15,000.00	708.14
Sprinkling of streets	20,000.00	844.69
Sidewalks and trees	10,000.00	551.97
Benefit of Poor	5,500.00	240.49
Municipal fire insurance	19,814.69	865.52
Bartlett Mall	10,000.00	480.62
School Prize	1,250.00	59.38
Religious work and poor	11,000.00	525.58
Atkinson Common	500.00	24.03
Aged Ladies	1,000.00	47.50
Memorial	277.68	11.66
Beautifying the city	50,335.03	2,455.37
	<u>\$241,972.66</u>	<u>\$11,171.61</u>

TRUST FUNDS UNDER CONTROL OF SPECIAL TRUSTEES

MOSES ATKINSON FUND

Benefit of Schools

Investment of Fund

March 30, 1926

20 shares Merchant National Bank, City	\$400.00
7 shares Ocean National Bank, City	350.00
Institution for Savings, City	2,247.91
Five Cents Savings Bank, City	2,664.05
10 acres Salt Marsh, Salisbury	
	<u>\$5,661.96</u>

ANNUAL REPORT

Receipts

Merchants National Bank dividend	\$48.00
Ocean National Bank dividend	24.50
Standing grass	5.00
Five Cents Savings Bank	187.50
	\$265.00

Expenditures

Deposited in Five Cents Savings Bank	\$77.50
Teaching Evening School	125.00
Janitor Services	62.50
	\$265.00

 GEORGE PEABODY FUND

To Purchase Books for Library

Investment of Fund

Institution for Savings	\$15,000.00
Total Fund	\$15,000.00

Statement of Receipts and Payments

Receipts

Cash on hand Nov. 20, 1924	\$383.29
Dividend April 1925	375.00
Dividend October 1925	337.50
	\$1,095.79

Payments

Books	\$746.06
Postage	.48
Total expenditures	746.54
Balance on hand Nov. 30, 1925	\$349.25

CITY AUDITOR

107

LIBRARY BUILDING FUND

Maintenance of Buildings

Investment of Fund

Institution for Savings, City	\$10,736.25
Total Fund	\$10,736.25

Statement of Receipts and Payments

Receipts

Balance on hand Dec. 1, 1924	\$252.32
6 months Interest, Institution for Savings, April 1925	262.50
6 months Interest, Institution for Savings, Oct. 1925	236.25
	\$751.07

Payments

Perkins Lumber Co.	\$6.32
H. V. Noyes	9.45
J. Dugan, boiler	2.00
S. W. Drowne	34.25
E. J. Batchelder	12.52
James Guy	105.00
B. G. Adams	114.65
Deposited Inst. for Savings	236.25
	520.44
Dec. 1, 1925, Bal. in Merchants Natl. Bank	\$230.63

WILLIAM WHEELWRIGHT FUND

Scientific Fund

Investment of Fund, Oct. 31, 1925

Real estate by foreclosure and in possession	\$6,000.00
Mortgages on real estate	29,900.00
Bonds	410,433.62
Stocks	133,686.44
Cash	3,972.34
	\$583,992.40

ANNUAL REPORT

Statement of Receipts and Payments

Receipts

Balance Oct. 31, 1924	\$8,561.86
Securities sold and matured	54,316.00
Income gross	30,762.72
	\$93,640.58

Payments

Securities purchased	\$61,619.00
Accrued interest paid	171.70
Students expense	23,773.74
Expense on real estate foreclosed, net	883.55
Administration expenses	3,220.25
	\$89,668.24
Cash on hand Oct. 31, 1925	\$3,972.34

RECAPITULATION OF TRUST FUNDS

Trust funds in hands of Sinking Fund Commissioners	\$241,972.66
Moses Atkinson Funds in hands of special trustees	5,661.96
George Peabody Fund in hands of special trustees	15,000.00
Library Building Fund in hands of special trustees	10,736.25
William Wheelwright Fund in hands of special trustees	583,992.40
Oliver Putnam Fund in hands of special trustees (no report)	
	\$857,363.27

CITY AUDITOR'S OFFICE

Statement of appropriated and non-revenue accounts at close of books
Dec. 19, 1925

Revenue Accounts	Estimated	Receipts
Street Railway Tax	\$150.00	\$144.59
Licenses and permits	1,000.00	1,378.00
Treas. & Coll. Dept.	200.00	468.50
City Clerk's Dept.	80.00	119.40

CITY AUDITOR

109

Municipal Building	1,000.00	1,145.00
Fines, forfeits and rents	3,000.00	4,898.00
Sealer of weights and measures	200.00	238.73
School Department	6,000.00	6,543.64
Public Library	2,400.00	2,555.58
Cemetery, sale of lots	50.00	195.00
Interest	13,500.00	14,943.48
Corporation Tax	26,000.00	26,721.47
National Bank Tax	2,500.00	2,206.70
Miscellaneous Receipts	300.00	389.67
Income from Cutter Fund	3,100.00	3,100.00
Income Tax	33,000.00	33,000.00
	\$92,480.00	\$98,047.76

Income exceeded estimate \$5,567.76

DEPARTMENTS

GENERAL GOVERNMENT	Appropriations		Balance
	and credits	Expended	
City Council	\$1,627.40	\$1,345.24	\$282.16
Mayor's Dept.	1,450.00	1,264.09	185.91
Auditor's Dept.	2,500.00	2,472.23	27.77
Treas. & Coll. Dept.	4,000.00	4,251.54	250.89*
Assessors' Dept.	6,000.45	6,040.89	40.44*
City Clerk's Dept.	2,550.00	2,488.93	61.07
Ex. Bond & Note Issue	154.05	63.39	90.66
City Messenger	1,350.00	1,375.88	25.88*
Law Department	850.00	830.23	19.77
Elec. & Registration	2,800.00	2,289.48	510.52
City Hall	4,216.00	4,079.37	136.63
Index. Old Rec. & Type.	325.00	246.90	78.10
POLICE DEPARTMENT			
Supervision	\$2,350.00	\$2,284.33	\$65.67
Salaries	28,984.00	28,886.62	97.38
Fuel	450.00	396.78	53.22
Lighting	400.00	366.17	33.83
Miscellaneous	2,027.35	2,406.21	378.86*
Bldgs. & Furnishings	1,580.00	1,521.99	58.01
FIRE DEPARTMENT			
Supervision	\$750.00	\$750.00	
Salaries	17,000.00	16,670.94	\$329.06
Horses, care of same	11,477.80	10,161.86	1,315.94
Fuel	1,500.00	916.07	583.93

Lighting	550.00	401.81	148.19
Hydrant Ser. & Water	3,550.00	3,522.50	27.50
Equip. & Repairs	2,042.25	1,889.34	152.91
Miscellaneous	400.00	309.33	90.67
Buildings	2,230.00	2,613.06	383.06*
Pension for Eben Allen	650.00	650.00	
New Hose	1,500.00	1,443.38	56.62
Fire Alarm Supervision	600.00	600.00	
Fire Alarm Miscellaneous	1,500.00	1,816.36	316.36*

INSPECTIONS

Ins. Plumb. & Bldgs.	\$150.00	\$92.38	\$57.62
Sealer of Wgt. & Meas.	850.00	859.77	9.77*
Tree Warden Dept.	4,553.99	4,478.37	75.62
Moth Extermination	3,680.73	3,535.67	145.06
Harbor Master	125.00	125.00	

HEALTH AND SANITATION

Supervision	\$1,000.00	\$1,000.00	
Miscellaneous	7,557.42	8,394.84	837.42*
Vital Statistics	200.00	232.17	32.17*
Ins. School Children	700.00	700.00	
Ins. Animals	350.00	350.00	
Ins. Meats & Prov.	500.00	500.00	
Ins. Milk & Vinegar	750.00	733.80	16.20
Sewer Maintenance	4,540.50	3,832.72	707.78
Ashes & Rubbish	10,903.77	9,000.00	1,903.77
Street Cleaning	3,500.00	3,619.68	119.68*
Motor St. Sweeper	7,500.00	7,500.00	
Garbage Disposal	9,773.08	6,456.02	3,317.06
District Nurse	100.00	100.00	

HIGHWAYS AND BRIDGES

Supervision	\$2,450.00	\$2,537.63	\$87.63*
Repairs	20,851.05	21,366.41	515.36*
Culverts	2,005.00	2,286.73	281.73*
Bridges	2,250.00	2,595.94	345.94*
Street Lighting	18,000.00	17,733.51	266.49
Street Sprinkling	9,029.67	7,535.08	1,494.59
Side. & Edgestones	6,770.30	6,202.17	568.13
Ice & Snow Removal	2,512.50	2,359.69	152.81
Miscellaneous	500.00	150.77	349.23
Widening Hales Ct.	224.60	143.50	81.10
Turkey Hill Rd.	500.00	406.50	93.50
Curson Mill Rd.	1,000.00	853.88	146.12

CITY AUDITOR

111

CHARITIES

Poor Department	\$18,508.81	\$24,290.62	\$5,781.81*
Salaries & Wages	4,500.00	4,491.29	8.71
Anna Jaques Hospital	1,000.00	1,000.00	
Homeopathic Hospital	600.00	600.00	
Mothers' Aid	5,348.66	5,306.00	42.66
New Heating & Plumbing at Horton Home	4,500.00	4,487.00	13.00

SOLDIERS BENEFITS

Soldiers Relief	\$6,000.00	\$4,807.18	\$1,192.82
Military Aid	387.50	479.00	91.50*
Care of Soldiers Graves	50.00	21.50	28.50

EDUCATION

Salaries	\$117,290.00	\$118,995.06	\$1,705.06*
Miscellaneous	9,500.13	9,755.54	255.41
Fuel	6,500.00	5,945.22	554.78
Lighting	1,000.00	999.73	.27
School Bldgs.	5,011.50	4,820.07	191.43

PUBLIC LIBRARY

Salaries	\$7,611.00	\$7,623.45	\$12.45*
Fuel	700.00	456.84	243.16
Lighting	375.00	346.89	28.11
Miscellaneous	814.73	478.95	335.78

RECREATIONS

City Parks	\$980.62	\$984.68	\$4.06*
Atkinson Common	1,024.03	991.47	32.56
Riverside Park	100.00	87.95	12.05
Care of Moseley Woods	1,398.96	1,202.43	196.53
Playgrounds	900.00	922.70	22.70*
Cent. Park & Playgr.	1,183.04	1,094.83	88.21
Fourth of July	100.00	100.00	
Memorial Day	400.00	400.00	
Firemen's Memorial Sunday ..	75.00	75.00	

UNCLASSIFIED

City Clocks	\$150.00	\$150.00	
Water for Public Bldgs.	1,500.00	1,500.00	
Other City Properties	760.00	825.87	65.87*
Bronze Tablets War Veterans	2,364.03	54.91	2,309.12
Zoning the City	200.00		200.00
Cemeteries	906.00	1,034.25	128.25*
Highland Cemetery Fence	1,100.00	1,100.00	
Interest	44,612.85	35,448.07	9,164.78

INDEBTEDNESS

Schoolhouse Bonds	\$2,000.00	\$2,000.00	
Police Station	2,000.00	2,000.00	
Plum Island Bridge	1,500.00	1,500.00	
Re. State St. 1919	1,000.00	1,000.00	
Re. State and High Sts.	3,000.00	3,000.00	
Re. High St. 1920	28,500.00	28,500.00	
Re. Merrimac & Water	20,000.00	20,000.00	
Wide. & Re. Merrimac	25,000.00	25,000.00	
Central Park & Playgr.	1,000.00	1,000.00	
New Primary Schoolhouse	9,000.00	9,000.00	
City Hall Heating Plant	2,000.00	2,000.00	
	\$572,644.42	\$555,913.65	\$28,423.07
Overdrawn			\$11,692.30
			\$16,730.77

Non-Revenue Accounts

Sewer Construction	\$5,320.19	\$5,194.95	\$125.24
Widen. & Re. Merrimac St.	10,095.01	10,527.85	432.84*
Re. Merrimac & Water	1,625.11	1,625.11	
New Primary School	1,225.69	1,001.48	224.21
	\$18,266.00	\$18,349.39	\$349.45
Overdrawn			\$432.84

 RECAPITULATION

Total appropriations and credits	\$572,644.42
Total payments	555,913.65
	\$16,730.77
Income in excess of estimate	5,567.76
	\$22,298.53

Charges to Balance

City Hall	\$550.00	
Fire Fuel	315.00	
Ashes & Rubbish	1,903.77	
Garbage Disposal	3,317.06	
Widening & Recon. Merrimac St.	432.84	
Ice & Snow Removal	152.81	
Poor Department	235.00	
Atkinson Common	32.56	
Riverside Park	12.05	
Cent. Park & Playground	88.21	
Care of Moseley Woods	196.53	
Zoning the city	200.00	
Bronze Tab. War Veterans	2,309.12	
Interest	9,164.78	
German War Relief	45.00	
		\$18,954.73
To excess and deficit account		
		\$3,343.80

BUDGET FOR 1926

Average valuation for three years	\$13,011,647.00
Available for appropriation	286,256.00
Estimated income	89,380.00
Income from trust funds	3,100.00
Outside the limit, (water)	5,000.00
Available for departments	\$383,736.00
Appropriation for indebtedness	109,366.07
Total amount available for appropriation	\$493,102.07

GENERAL GOVERNMENT

City Council	
Salary of clerk	\$400.00
Other expenses	1,200.00
Mayor's Department	
Salary	1,200.00
Other expenses	250.00
Auditor's Department	
Salary	1,500.00
Clerical assistance	800.00
Other expenses	200.00
Treas. & Collector's Dept.	
Salary	2,200.00
Salary of clerk	1,200.00
Other expenses	600.00
Assessors' Dept.	
Salary of 3 assessors	4,200.00
Salary of clerk	400.00
Other expenses	1,400.00

CITY AUDITOR

115

Expense of Bond & Note Issue	150.00	
City Clerk's Dept.		
Salary	2,350.00	
Other expenses	200.00	
City Messenger		
Salary	1,500.00	
Law Department		
Salary city solicitor	500.00	
Other expenses	350.00	
Storcy, Thorndike, Palmer & Dodge	2,169.46	
Election and Registration		
Salary of four registrars	600.00	
Other expenses	2,200.00	
City Hall	2,300.00	
Indexing Old Records & Typewriting	325.00	
		\$28,194.46

POLICE DEPARTMENT

Supervision		
Salary of city marshall	\$2,166.00	
Other expenses	184.00	
Salaries		
Assistant Marshall	2,080.00	
Captain of the watch	2,080.00	
Patrolmen	25,080.00	
Other expenses, extra traffic officers	2,122.00	
Fuel	450.00	
Lighting	400.00	
Police Building		
Salary of janitor	1,080.00	
Other expenses	500.00	

Miscellaneous	1,500.00	
Motor patrol wagon	1,500.00	
Garage and heating	2,000.00	
		\$41,142.00

FIRE DEPARTMENT

Supervision and assistance:		
Salary of chief	\$500.00	
Salary of assistant	250.00	
Salaries	17,000.00	
Fire horses and care of same	7,000.00	
Fuel	1,300.00	
Lighting	550.00	
Hydrant service and water	3,550.00	
Equipment and repairs	1,500.00	
New hose	1,500.00	
Repairs and maintenance of buildings.....	1,800.00	
Miscellaneous	400.00	
Pension for Eben Allen	650.00	
		\$36,000.00

FIRE ALARM AND WIRES

Salary of Supt. of Fire Alarm and Wires	\$600.00	
Other expenses	1,500.00	
New alarm	500.00	
Inspection of Plumbing and Buildings	150.00	
Sealer of Weights and Measures, salary	800.00	
Other expenses	50.00	
Harbor Master's salary	131.25	
Tree Department	638.84	
Moth Extermination	1,082.98	
		\$5,453.07

HEALTH AND SANITATION

Salary of clerk	\$1,000.00
Miscellaneous expenses	6,000.00
Vital statistics	200.00
Inspection school children, salary	700.00
Inspection of animals, salary	350.00
Inspection meats and provisions, salary	500.00
Inspection milk and vinegar, salary	700.00
Other expenses	50.00
Sewer maintenance	400.00
Street cleaning	3,500.00
Ashes and rubbish	9,000.00
District nurse	100.00
Garbage disposal	5,500.00
Essex County Tuberculosis Hospital	3,236.23

\$31,236.23

HIGHWAYS AND BRIDGES

Supt. of Highways, salary	\$2,400.00
Office expense	50.00
Repairs	16,000.00
Culverts	2,000.00
Bridges	3,100.00
Lighting	18,400.00
Street sprinkling	6,000.00
Sidewalks and edgestones	2,500.00
Miscellaneous	200.00
Ice and snow removal	3,600.00

\$54,250.00

CHARITIES

Poor Dept.	
Salaries and wages	\$4,700.0
Other expenses	13,000.00
Anna Jaques Hospital	1,000.00
Homeopathic Hospital	600.00
Mothers' Aid, Chap. 763, Acts 1913	3,000.00

\$22,300.00

ANNUAL REPORT

SOLDIERS' BENEFITS

Military Aid	\$200.00	
Soldiers' Relief		
Salary of agent	400.00	
Other expenses	5,000.00	
Care of soldiers' graves	75.00	
		\$5,675.00

EDUCATION

Salaries	\$123,190.00	
Miscellaneous	9,000.00	
Fuel	6,500.00	
Lighting	1,000.00	
Buildings	5,105.00	
		\$144,795.00

PUBLIC LIBRARY

Salaries	\$7,516.00	
Miscellaneous	400.00	
Fuel	500.00	
Lighting	375.00	
		\$8,791.00

RECREATIONS

Moseley Woods	\$500.00	
Riverside Park	100.00	
City Parks	500.00	
Atkinson Common	1,000.00	
Memorial Day	400.00	
Firemen's Memorial Sunday	75.00	
Playgrounds, inc. supervision	900.00	
Central Park and Playgrounds	1,000.00	
Spanish War Veterans, Memorial Day	25.00	
		\$4,500.00

CITY AUDITOR

119

UNCLASSIFIED

City Clocks	\$150.00	
Other City Properties	500.00	
Water for Public Buildings	1,500.00	
		\$2,150.00
Cemeteries		\$750.00

INDEBTEDNESS

Interest	\$34,000.00	
Police Station	2,000.00	
Recon. State St. Charter to Market Sq.	1,000.00	
Re. High St. above State St.	18,500.00	
Widening & Recon. Merrimac St.	25,000.00	
Plum Island Bridge Loan	1,500.00	
Re. Merrimac & Water Sts.	20,000.00	
Central Parks & Playgrounds	1,000.00	
City Hall Heating Plant	2,000.00	
Sewer Construction note	2,500.00	
Primary School Building	1,866.07	
		\$109,366.07
Total of budgets		\$492,522.83

SCHEDULE OF CITY PROPERTY

December 19, 1925

REAL AND PERSONAL

City Hall building and land, Pleasant Street, brick	\$50,000.00
New Police Station, Courthouse	35,000.00
City farm buildings and 30 acres of land, North Atkinson street, brick	40,000.00
Ward room, Congress street, wood	400.00
Library building and land, State street, brick	25,000.00
Right of Ferry way	100.00
Old Hill burial ground	1,000.00

Highland Cemetery	1,000.00
Ward Room, Purchase street, wood	200.00
Total	<u>\$152,700.00</u>

SCHOOLHOUSES

Albert Currier school	\$36,000.00
High schoolhouse and land, High street, brick	85,000.00
Jackman schoolhouse and land, brick	28,500.00
Kelley schoolhouse and land, High Street, brick	35,000.00
Davenport schoolhouse and land, Congress street, brick	6,000.00
Storey avenue schoolhouse and land, brick	1,500.00
Curtis schoolhouse and land, Ashland street	10,000.00
Moultonville schoolhouse and land, wood	1,500.00
George W. Brown School	180,000.00
Total	<u>\$383,000.00</u>

ENGINE HOUSES

Central fire station	\$20,000.00
Engine house and land, Purchase street, brick	2,500.00
Engine house and land, Congress street, brick	5,000.00
Engine house and land, Forrester street, brick	4,000.00
Engine house and land, Federal street, brick	5,000.00
Total	<u>\$36,500.00</u>

Washington park, Pond and Greenleaf street	\$12,000.00
Cushing park, Washington, Kent, Congress and Buck streets	9,000.00
Atkinson common, High street	3,500.00
Land, High street and Storey avenue	3,500.00
Triangular lot, Three Roads	200.00
Coffin lot, Hill street	1,200.00
Powder House lot, Low street	1,200.00
Pasture, Crow lane	700.00
Gravel pit, Greenleaf street	1,500.00
Gravel pit, Coffin court	300.00
Gravel pit, North Atkinson street	800.00
Kent street landing	1,500.00
Green street landing	2,000.00
Winter street landing	400.00
Jefferson street landing	300.00
Bromfield street landing	300.00
Goodwin landing	450.00

Gas house landing	50.00
Pettingell landing	50.00
Marlboro street landing	100.00
Janvrin landing	1,059.00
Coombs landing	100.00
Total	<u>\$40,209.00</u>

PERSONAL PROPERTY

Furniture in City Hall building, engine house, police station and court room	\$6,000.00
---	------------

Movable property in schoolhouses, consisting of desks and
chairs for pupils, books, and miscellaneous supplies, viz:

Jackman school	\$632.00
Kelley school	1,192.00
Congress street school	311.00
Congress street ward room	66.00
New Currier school	2,610.00
Ashland street school in temporary quarters ...	142.00
Moultonville school	149.00
High School	1,550.00
Committee Room, City Hall	500.00
George W. Brown School	3,500.00
	<u>\$10,652.00</u>

One first class motor pumping engine.

Second class Amoskeag steamers, one Nott steamer, five hose wagons, one supply wagon, two hose reels, two hook and ladder trucks, 8,950 feet leading hose, of which 5,400 feet is first class and 3,550 feet second class, 60 feet suction hose (2½ inch), five siamese couplings, seven hand ex- tinguishers, four double harnesses, six single harnesses, and small supplies in care of the chief engineer of the fire department	\$32,500.00
--	-------------

Road roller, road scraper, road sweeper, nine horses, three
double carts, three single carts, three double sleighs, three
single sleighs, one stone jigger, three double harnesses,
three single sleigh harnesses, nine horse blankets, nine
canvas coverings, two hokey-pokey carts, two road plows,
four gravel screens, four snow plows, one single horse

shovel, one iron paving widder block, six wooden paving widder, two spirit levels, four wooden horses, 18 pickaxes, sled runners, drills and wedges, six hoes, 12 scoop shovels, six grubs, two paving hammers, 12 water pails, one water can, two kerosene oil cans, four wheelbarrows, 13 steel bars, four tamping bars, 12 chains, one brush cutter, two pendants for snow plows, 12 rakes, 60 lanterns, 10 stone chisels, 36 brush brooms, 7 stone hammers, 2 mauls, 2 sledges, stable implements. In care of the surveyor highways	\$6,000.00
Furniture in almshouse; other property in or about city farm building, viz: five cows, 13 swine, three horses, one mowing machine, one horse rake, one hay tedder, two sets hay forks and blocks, two express wagons, two dump carts, one hay wagon, one light wagon, two sets double harnesses, three sets single harnesses, two plows, two cultivators, one four-ton 8-14 wagon scale, and other tools and appurtenances usually found on a farm. In care of the superintendent of the city farm	\$3,027.00
Standard weights and measures	300.00
Fire alarm	5,000.00
Total	<u>\$63,479.00</u>
Sewer system	\$150,000.00
Water works	450,000.00

RECAPITULATION

Real estate	\$152,700.00
Schoolhouses	383,500.00
Engine houses	36,500.00
Lands	40,209.00
Personal Property	63,479.00
Sewer system	150,000.00
Water works	450,000.00
	<u>\$1,276,388.00</u>

SALARIES PAID CITY OFFICIALS, 1925

Mayor	\$1,200.00
City auditor	1,500.00
City Auditor's Assistant	800.00
Treasurer and collector	2,200.00
Treasurer and collector's assistant	1,200.00
Three assessors, each	1,400.00
City clerk (no fees)	2,350.00
City messenger	1,500.00
City solicitor	500.00
Clerk of committees and assistant city clerk	400.00
Four registrars, each	150.00
City Marshal	2,150.00
Chief of fire department	500.00
Superintendent of fire alarms and wires	600.00
Sealer of weights and measures	700.00
Tree warden	500.00
Superintendent of Moth extermination	1,200.00
Harbor Master	125.00
Agent and clerk of board of health	1,000.00
Bacteriologist	600.00
Inspector of school children	700.00
Inspector of animals	350.00
Inspector of meat and provisions	500.00
Inspector of milk and vinegar	700.00
Superintendent of highways and bridges	2,400.00
Superintendent and matron of almshouse	1,200.00
Clerk of overseers of poor	1,200.00
City physician	450.00
Clerk of Soldiers benefits	400.00
Superintendent of schools	4,000.00
Truant officer	1,100.00
Librarian of public library	2,000.00
Assistant librarian	800.00
Assistant librarian	800.00
Assistant librarian	800.00
Assistant librarian per month	40.00
Assistant city marshal per week	40.00
Captain of the night watch per week	40.00
Patrolmen per week	35.00
Assistant chief	250.00
Captain of each fire company	110.00
Engineers of steamers, each	225.00
Assistant engineers, each	125.00
Firemen of steamers, each	1 85.00

Hosemen and ladder men, each	100.00
Steward of each fire company	50.00
Chauffeur	35.00
Permanent firemen, per week	30.00
Driver of single and double teams, per week	30.00

TABULAR STATEMENT OF CITY, COUNTY AND STATE TAXES FROM 1851 TO 1925 INCLUSIVE
Including rate of taxation per \$1,000 and the number of polls.

Year	No. Polls	Valuation of Real Estate	Valuation of Personal Estate Including Resident Bank Tax	Total Valuation	Amount of City Tax	Amount of State Tax	Amount of County Tax	Total Tax	Taxation Per \$1,000
1851	2517	\$2,596,400	\$2,880,200	\$5,476,600	\$33,597.98		\$5,227.76	\$38,825.74	\$6.40
1852	2827	2,764,800	2,796,700	5,561,500	43,504.74		5,227.76	48,732.50	8.00
1853	2997	2,902,100	2,931,500	5,833,600	40,232.74	2,787.00	5,227.76	48,257.59	7.50
1854	2970	3,022,500	3,483,000	6,505,500	41,434.50	\$2,787.00	7,432.00	51,653.50	7.00
1855	2977	3,440,100	3,554,000	7,003,100	48,877.80	4,180.50	7,432.00	60,500.30	8.00
1856	2972	3,453,500	3,762,700	7,216,200	50,931.70	5,574.00	9,290.00	65,795.70	8.50
1857	2705	3,424,200	3,603,600	7,027,800	49,656.70	8,361.00	9,290.00	67,307.80	9.00
1858	2708	3,287,100	3,529,300	6,816,400	48,582.63	3,344.00	7,560.21	59,486.84	8.00
1859	2529	3,212,700	3,630,000	6,842,700	58,741.88	2,790.00	8,505.24	70,037.12	9.60
1860	2412	3,200,800	3,544,800	6,745,600	61,654.80	2,327.00	8,694.24	72,674.04	10.20
1861	2430	3,150,600	3,447,500	6,608,100	60,521.79	2,346.00	9,369.85	72,237.74	10.40
1862	2462	3,056,000	3,163,450	6,219,450	62,648.67	14,076.00	7,808.29	84,532.96	12.80
1863	2348	3,048,700	3,395,000	6,443,700	68,337.11	18,768.00	7,808.29	94,913.40	14.00
1864	2528	3,268,700	3,452,000	6,693,700	72,193.84	18,768.00	7,805.96	98,767.80	14.00
1865	3000	3,349,200	4,032,800	7,382,000	90,336.05	36,660.00	8,188.95	135,195.00	17.50
1866	3126	3,373,700	3,834,500	7,208,200	129,768.35	23,400.00	8,188.95	161,357.30	21.50
1867	2893	3,906,600	4,054,100	7,960,700	116,173.30	39,000.00	9,826.70	165,000.00	20.00
1868	3388	3,743,800	3,479,800	7,223,600	110,160.78	15,600.00	9,417.30	135,195.08	17.80
1869	3242	3,858,000	3,569,700	7,427,700	119,502.67	19,500.00	8,188.95	144,639.22	18.60
1870	2907	4,018,701	3,682,545	7,701,246	127,431.72	19,500.00	9,826.70	156,758.42	19.60
1871	3218	4,057,500	3,034,257	7,091,757	104,051.74	19,500.00	9,826.70	133,378.44	17.90
1872	3292	4,243,950	3,068,700	7,312,650	123,154.65	11,960.00	8,215.90	143,330.55	18.70
1873	3190	4,515,400	3,057,140	7,572,540	139,188.92	13,455.00	8,215.90	160,859.82	20.40
1874	3208	4,763,700	3,120,407	7,884,107	136,038.13	11,960.00	8,215.90	156,214.03	19.00
1875	3383	4,904,075	3,140,838	8,044,913	139,443.45	11,960.00	8,215.90	159,619.35	19.00

TABULAR STATEMENT OF CITY, COUNTY AND STATE TAXES FROM 1851 TO 1925 INCLUSIVE

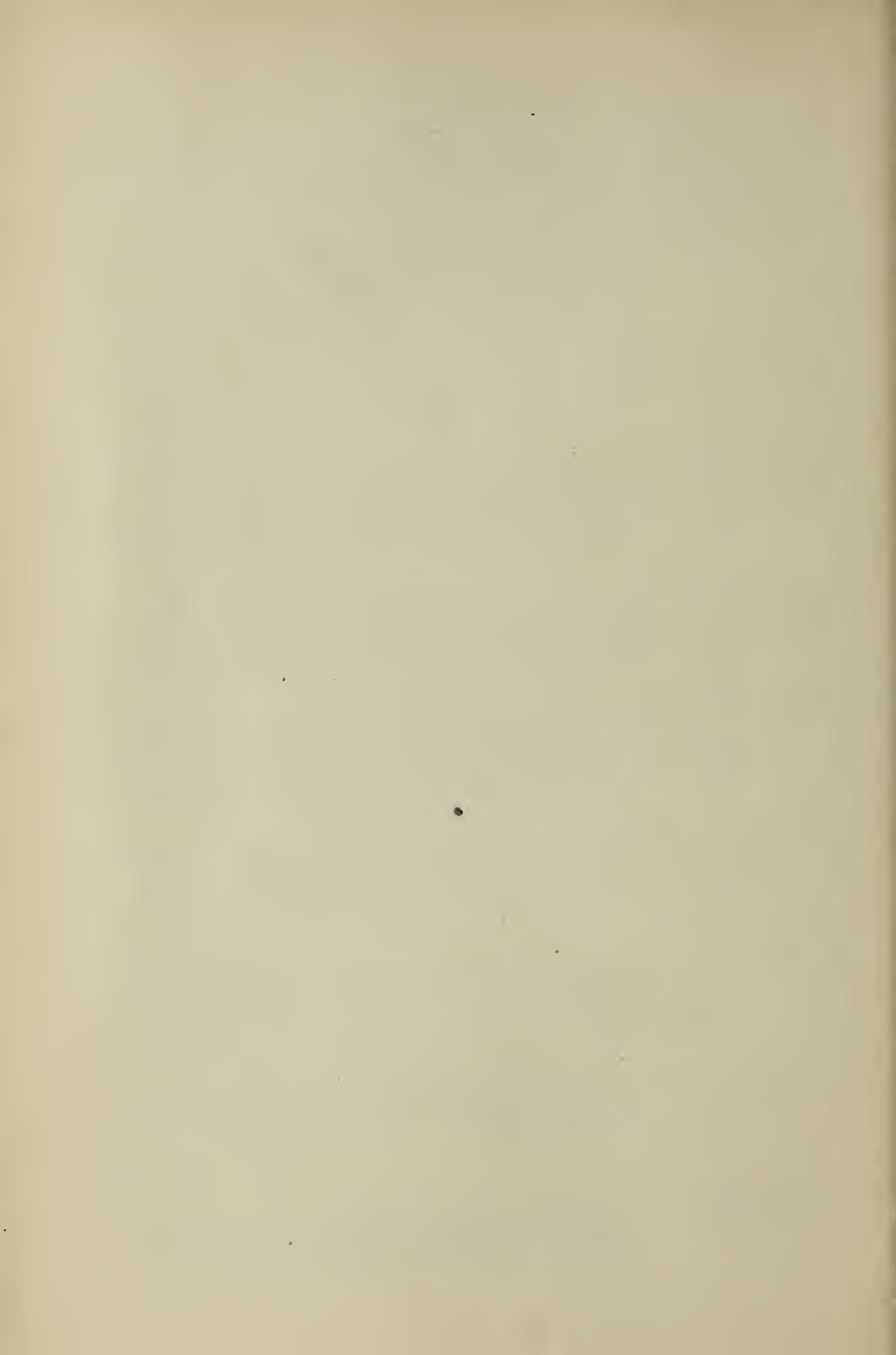
Including rate of taxation per \$1,000 and the number of polls.

Year	No. Polls	Valuation of Real Estate	Valuation of Personal Estate Including Resident Bank Tax	Total Valuation	Amount of City Tax	Amount of State Tax	Amount of County Tax	Total Tax	Taxation per \$1,000
1876	3356	4,788,450	2,937,167	7,725,617	136,042.87	7,866.00	6,499.50	150,408.38	18.60
1877	3223	4,832,700	4,812,284	7,644,984	115,911.24	6,555.00	6,499.50	128,965.74	16.00
1878	3408	4,799,250	2,778,962	7,578,212	122,383.39	4,370.00	7,892.30	135,645.60	17.00
1879	3299	4,766,700	2,642,888	7,409,588	111,070.40	2,185.00	7,135.54	120,390.94	15.50
1880	3384	4,815,800	2,650,877	7,446,667	109,557.63	6,555.00	7,135.54	123,248.17	15.60
1881	3456	4,849,050	2,686,406	7,535,456	123,809.80	6,555.00	7,135.54	136,499.84	17.20
1882	3343	5,002,550	2,415,148	7,417,698	128,779.64	8,740.00	7,135.54	144,655.18	18.60
1883	3462	5,074,850	2,443,258	7,518,108	119,580.59	7,080.00	9,442.86	136,103.45	17.20
1884	3467	5,162,750	2,385,171	7,548,921	125,336.22	9,440.00	9,442.86	142,752.49	18.00
1885	3427	5,214,050	2,336,755	7,550,805	126,229.63	7,050.00	9,442.86	134,219.08	18.20
1886	3380	5,267,350	2,319,988	7,687,338	122,220.32	6,855.00	8,919.62	137,994.94	17.30
1887	3801	5,730,400	2,344,377	8,074,737	122,440.33	10,282.50	8,919.62	141,642.45	16.60
1888	3964	6,088,890	2,643,455	8,732,345	128,443.40	10,282.50	8,919.62	147,645.52	16.00
1889	3985	6,449,865	2,846,370	9,296,235	127,663.11	9,120.00	8,771.16	145,554.27	14.80
1890	2897	6,805,197	2,931,573	9,736,770	135,147.01	7,980.00	8,771.16	151,898.17	14.80
1891	3923	6,874,200	2,888,458	9,762,658	145,719.36	6,840.00	9,536.63	162,095.99	15.80
1892	3827	6,873,300	2,723,805	9,597,105	150,199.02	8,190.00	9,536.63	167,925.65	16.70
1893	3912	6,980,200	2,725,328	9,705,528	150,004.38	11,700.00	11,113.70	172,818.08	17.00
1894	3888	7,055,400	2,700,677	9,756,077	140,473.58	9,360.00	11,112.83	160,946.41	15.70
1895	3945	7,129,050	2,620,450	9,749,500	151,013.21	6,735.00	11,008.53	168,756.74	16.50
1896	2993	7,137,500	2,630,040	9,767,540	151,243.79	7,857.50	10,049.12	169,150.41	16.50
1897	3915	7,197,300	2,503,674	9,682,974	138,594.57	7,857.50	10,495.73	156,947.80	15.40
1898	3813	7,210,800	2,529,590	9,740,390	150,038.38	5,760.00	8,647.90	164,446.28	16.10
1899	3979	7,292,400	2,775,217	10,067,617	149,915.56	5,760.00	8,330.50	164,006.06	15.50
1900	4348	7,286,000	2,863,033	10,149,033	151,518.84	5,760.00	8,727.17	166,006.01	15.50

TABULAR STATEMENT OF CITY, COUNTY AND STATE TAXES FROM 1851 TO 1925 INCLUSIVE

Including rate of taxation per \$1,000 and the number of polls.

Year	No. Polls	Valuation of Real Estate	Valuation of Personal Estate Including Resident Bank Tax	Total Valuation	Amount of City Tax	Amount of State Tax	Amount of County Tax	Total Tax	Taxation per \$1,000
1901	4430	7,382,400	3,100,050	10,482,450	159,020.42	6,422.50	9,039.79	174,482.71	15.80
1902	4471	7,416,500	2,942,315	10,358,815	181,955.40	5,592.50	9,924.53	197,472.43	18.20
1903	4496	7,429,000	3,277,929	10,706,929	161,641.40	9,262.70	11,540.15	182,444.25	16.20
1904	4588	7,467,200	3,343,664	10,810,864	173,706.84	8,937.70	11,552.05	194,196.59	17.00
1905	4483	7,508,900	3,380,692	10,119,592	172,503.70	14,247.70	11,567.50	198,318.90	17.40
1906	4374	7,601,000	3,558,621	11,159,621	187,033.98	12,470.78	12,348.34	211,853.10	18.20
1907	4221	7,649,450	3,620,861	11,270,311	193,772.18	13,767.70	13,038.03	222,577.91	19.00
1908	4297	7,648,000	3,805,701	11,453,701	217,221.19	18,897.70	15,289.61	251,408.50	21.20
1909	4351	7,690,600	4,579,121	12,269,721	196,699.70	15,477.70	17,409.50	229,556.90	18.00
1910	4252	7,854,450	7,387,607	15,242,057	237,872.48	19,007.50	18,360.01	275,239.99	17.50
1911	4190	7,947,400	5,167,010	13,114,410	228,244.33	19,007.50	18,170.64	265,422.47	19.60
1912	4211	8,096,000	4,739,482	12,835,482	221,440.30	21,587.50	18,253.19	261,280.99	19.70
1913	4167	8,122,700	4,495,258	12,617,958	213,390.83	24,247.50	16,745.84	254,384.17	19.50
1914	4166	8,191,050	4,633,577	12,824,727	221,550.24	26,702.63	16,573.67	264,826.54	20.00
1915	4131	8,146,350	4,380,036	12,526,386	222,660.40	29,445.00	19,210.71	271,316.11	21.00
1916	4231	8,225,000	4,377,934	12,602,934	209,740.98	22,086.93	18,610.41	250,438.32	19.20
1917	4245	8,271,000	3,032,371	11,303,371	214,896.00	30,219.90	21,103.68	279,886.56	20.00
1918	4025	8,331,350	3,123,952	11,455,308	224,670.00	30,146.20	21,056.90	289,181.35	21.00
1919	4139	8,458,350	3,249,864	11,708,214	236,017.49	31,810.37	21,595.59	289,423.45	21.50
1920	3992	8,820,300	3,090,202	11,919,502	293,057.18	40,588.95	21,987.35	355,633.48	25.00
1921	3700	9,008,200	3,171,766	12,179,966	301,694.94	52,249.92	27,329.61	381,274.47	29.00
1922	4397	9,414,500	3,131,826	12,546,326	380,935.29	43,122.45	22,885.67	446,943.41	31.00
1923	4482	9,733,770	2,861,700	12,615,470	418,916.62	42,236.00	27,136.30	490,288.92	34.00
1924	4558	10,427,300	2,669,762	13,097,062	471,005.88	25,766.40	22,138.09	518,910.37	36.00
1925	4765	10,822,900	2,713,300	13,536,200	445,825.48	29,547.05	26,137.18	501,509.71	33.60



Department Reports
and Reports of
City Officials

BOARD OF ASSESSORS

ANNUAL REPORT, 1925

To His Honor the Mayor and the City Council,

Gentlemen:—

The Board of Assessors herewith presents its report for the year 1925.

The Board wishes at this time to make a brief resume of the results of its work in the revaluation of the property of the city. The valuation in 1923 was: Real, \$9,753,770; personal, \$2,861,700; total, \$12,615,470. The readjustment of land values was undertaken in 1924, the valuation of real estate being thereby increased \$673,530. In 1925 the readjustment or revaluation of buildings was made, resulting in a further increase of \$395,600, notwithstanding a large reduction in the value of the mill property made necessary by the lower mills being idle and unoccupied and their sale at a low figure. The personal property shows a loss of \$148,400, caused by the loss of factory machinery and the incorporation of business firms and the consequent loss in local taxation.

The amounts called for by State, City and County Warrants were:

State Tax	\$26,760.00
State Highway Tax	2,220.00
State Merrimac River Sewerage	567.05
County Tax	26,137.18
City Tax	436,638.50
City Judgments	1,056.30
City Overlay	8,130.51

The valuation for the year now closing was:

Real	\$10,822.900
Personal	2,713,300
	\$13,536,200

After applying the estimated income of the city, it was found necessary to make a tax rate of \$33.60 to meet the requirements of the City,

County and State warrants. This was a reduction of \$2.40 from the rate in 1924.

The December assessments, or those omitted from the original levy, were: Real, \$5800; personal, \$1460.

The abatements granted during the year have been:

Tax of 1923—

Personal	\$593.35	
Real	68.00	
Polls	4,096.00	
Moth work	10.00	
Oiling, etc.	3.42	
		\$4,770.77

Tax of 1924—

Personal	\$272.52	
Real	450.80	
Polls	2.00	
Moth work	7.25	
Oiling, etc.	12.20	
		\$744.77

Tax of 1925—

Personal	\$920.64	
Real	2,442.92	
Polls	82.00	
Moth work	.75	
		\$3,446.31

The number of male polls assessed was 4,765. Dwelling houses 3,542, horses 202, cows 292, sheep 10, swine 25, fowl 1,060.

Respectfully submitted,

CHAS. W. JOHNSON
CORNELIUS J. KILEY
E. G. MOODY

Assessors.

REPORT OF BOARD OF HEALTH

To the Mayor and City Council.

The report of the Board of Health for the year 1925 is submitted herewith.

A review of the record shows that the health of the city was, in the main, satisfactory throughout the year; although there was a sharp rise in Scarlet Fever following the opening of the schools in September, and the outbreak is not yet at an end. The Brown and Parochial schools suffered chiefly, only a few scattering cases occurring in other schools. Fortunately the disease was of a mild type. Up to Dec. 31 there had been 78 cases, with no mortality. Prompt detection of suspicious cases by the School Physician and Nurse undoubtedly served to prevent a more serious epidemic. Measles was also prevalent throughout the year.

More encouraging is the record with respect to Diphtheria, only eight cases of which occurred during the twelve month period. This corresponds with the general decline in the number of cases of this disease throughout the State, and is, perhaps, the result of the widespread use of preventive inoculation.

The year 1925 brought to a close an interesting experiment in garbage disposal which was instituted in 1922 with the hope of making this branch of community service self-supporting. Reference was made in the last annual report to complaints arising from the presence of the municipal hog farm in the north end of the city. The Board recognized the inconsistency of denying to private individuals the privilege of keeping swine within the city limits, and, at the same time itself maintaining a similar enterprise on a large scale which inevitably became offensive to an entire neighborhood during warm weather. Furthermore the Board found that the success of such an undertaking depended upon intelligent and painstaking care which could not be provided with certainty after the retirement of the late Superintendent of the City Farm, Mr. Davis. The livestock and equipment was therefore sold, and the contract has been let out to a private individual, as in past years. We congratulate ourselves that no serious loss to the city was sustained in the undertaking, and we believe that the work of garbage

collection and disposal has since been conducted to the satisfaction of the community by the contractor, Mr. William Sweeney.

An important duty of the Board of Health is the inspection of places where food is sold, whether in the market, for use in the homes, or in public eating places for immediate consumption. The Board endeavors, through its inspectors, to keep close surveillance upon the handling and marketing of all foodstuffs. Monthly reports are furnished by the inspectors, and the importance of detailed information as to cleanliness of utensils and equipment, and the care used in keeping and exhibiting perishable commodities intended for human consumption is constantly stressed. As models of such service the Board desires to commend the work of the nurses of the Newburyport Health Center, now affiliated with our Department as Board of Health nurses, serving without pay, in the inspection of all public eating places—an undertaking conducted at the request of the Board last July, and which it is our hope to have continued semi-annually. The report of this survey was furnished in full detail, and in such form that a glance at the chart is sufficient to show the conditions existing at any hotel or restaurant as to cleanliness of waiters, table linen, refrigerators, etc. Based upon this report the Board has issued certificates of a suitable size to be exhibited in dining rooms to the proprietors of eating houses which passed the inspection successfully.

Sanitary conditions can not be secured without public cooperation. The Board of Health has striven by personal appeal to storekeepers and by notices in the public print to abate the waste paper nuisance on State street. This rises to its height on days when ashes and rubbish are collected and has been a subject of complaint on the part of several of our community organizations. The problem remains unsolved; the Board lacks the power to enforce regulations unless the public health is directly endangered; and we shall have to rely solely on appeals to civic pride on the part of all citizens to keep the streets clean.

Reports of the several departments follow.

THOMAS R. HEALY,
Chairman.

CONTAGIOUS DISEASES

Board of Health

Chicken Pox		Measles		German Measles	
January	6	March	6	March	2
February	2	April	13	April	10
March	5	May	34	May	18
April	5	June	117	June	26
May	1	July	23	July	1
October	5	August	2	August	1
November	14	November	1	November	1
December	11	December	33	December	3
	49		229		62

Pneumonia, Lobar		Scarlet Fever		Mumps	
January	4	January	9	January	43
February	3	April	6	February	44
March	4	May	1	March	39
April	1	July	1	April	19
May	3	August	1	May	9
June	1	September	8	June	3
October	1	October	13		
November	5	November	21		
December	2	December	18		
	24		78		157

Diphtheria		Whooping Cough		Influenza	
January	1	March	2	January	1
February	2	April	1	March	1
April	2	June	2	April	2
September	2	September	1	May	3
December	1				
	8		6		7

Pulmonary Tuberculosis		Typhoid Fever		Encephalitis Lethargica	
February	1	April	1	February	1
May	2	October	1	(Probably)	
November	1			June	1
December	1				
	5		2		2

Opthalmium Neonatorum		Tubercular Meningitis		Cerebro Spinal Meningitis	
December	1	January	1	July	1

Suppurative Conjunctivitis		Tuberculosis of Knee Joint	
May	1	July	1

TOTAL DISEASES

January	65
February	53
March	59
April	60
May	72
June	150
July	27
August	4
September	11
October	20
November	43
December	70
	634

Respectfully submitted,

WILLIAM THURSTON,

Agent and Clerk.

REPORT OF AGENT

To the Board of Health.

Gentlemen:

Following is a report of work done by the agent of the Board:

Complaints attended to and calls made	400
Notices sent	30
Dead animals buried	125
Pigs removed	14
Cesspools	25
Water closets	18

WILLIAM THURSTON,

Agent.

REPORT OF THE BACTERIOLOGIST

February 11, 1926.

To the Board of Health,
City Hall,

Gentlemen:—

The following is a report of the laboratory examinations I have made for your board during the year ending December 31, 1925:

	Positive	Negative	Total
Throat Cultures (Diphtheria?)	9	110	119
Sputa (Tuberculosis?)	0	31	31
Total	9	141	150

Respectfully submitted,

ROBERT D. HAMILTON, M. D.

REPORT OF THE INSPECTOR OF PLUMBING

March 1, 1926.

To the Board of Health,
City of Newburyport

Gentlemen:

I herewith submit my report of plumbing inspections for the year 1925.

I have made 21 inspections of new construction, 34 inspections on re-modelling and additions, investigated and adjusted 8 complaints.

There should be appointed a new deputy inspector as the present one is out of town most of the time and is unable to attend to the work.

Yours respectfully,

R. W. NELSON,
Inspector.

REPORT OF INSPECTOR OF MEATS AND PROVISIONS

January 25, 1926.

To His Honor the Mayor and City Council:

Enclosed find report of Inspector of Slaughtering, Meats and Provisions for the year of 1925.

Number of neat cattle	362
Number of calves	1087
Number of hogs	619
Total	2068
Carcasses condemned	7

Respectfully submitted

T. D. DONAHUE,
Inspector.

REPORT OF THE INSPECTOR OF MILK AND VINEGAR

January 25, 1926.

To the Board of Health,

Gentlemen:

An Inspector of Milk I have visited the farms of the producers, the dairies of the dealers, the stores and restaurants selling milk.

Samples of milk have been examined monthly from the dealers as to the bacterial content.

One case of poor quality of milk has been turned over to the State department for analysis.

Fifty-seven dollars has been collected from license fees for milk and oleomargine.

I have in preparation maps which show the distribution of practically

all the producers supplying the city with milk; a report of the equipment and sanitary conditions has already been submitted.

The majority of the producers have the typical New England farms with an addition of some modern equipment. At practically all of the farms the milk is handled with intelligence. At no place did I find a lack of co-operation to produce clean milk. The equipment of the dealers is, on the whole very satisfactory. The stores offer a different problem. Most of them keep the milk in bottles at a low temperature in refrigerators. Some stores which handle a very small amount of milk keep it in cans. In these cans if the milk is not sold in a comparatively short time the bacterial content increases in quantity. Also there is a question of exposure to contamination through the continued handling of the cans when pouring out a measured quantity. I have recommended in such instances that the milk be kept in bottles.

The milk used at soda fountains and dispensed in small amounts is practically kept under sanitary conditions.

In restaurants, the milk is sold in bottles, from cans and iced containers. The use of bottles and iced containers only, I have recommended.

The bacterial counts are to be published in the future in the newspaper.

Respectfully submitted,

HAROLD G. LITTLE,

Inspector of Milk.

REPORT OF CITY REGISTRAR

Births Registered 1925

(Including 20 stillbirths, 14 males, 6 females)

	Male	Female
January	18	12
February	16	16
March	18	22
April	21	19
May	13	31
June	23	17
July	14	14
August	23	29
September	28	18
October	18	13
November	22	15
December	13	18
	227	224

Nativity of Parents

	Father	Mother
Newburyport	93	108
U. S. outside Newburyport	223	224
Armenia	5	5
Austria	3	5
Canada	17	14
England	1	4
Finland	3	3
Germany	1	1
Greece	21	19
Ireland	5	6
Italy	7	4
Lithuania	2	2
Poland	11	11
Portugal	1	1

Provinces	22	23
Russia	20	16
Scotland	1	1
Syria	1	1
Turkey	4	3
Unknown	11	0
	451	451

Births outside of Newburyport, parents residing in City 9; 4 males, 5 females.

Births in Newburyport, parents residing elsewhere 143; 75 males, 68 females.

Marriages Registered 1925

January	6
February	6
March	6
April	8
May	8
June	16
July	15
August	9
September	19
October	20
November	18
December	10
	141

Nativity of contracting parties

	Groom	Bride
Newburyport	50	35
U. S. outside Newburyport	69	81
Armenia	1	1
Canada	4	1
England	0	1
Germany	0	1
Greece	2	2
Italy	3	1
Ireland	2	4

CITY REGISTRAR

143

Poland	3	2
Provinces	4	10
Russia	2	0
Turkey	1	1
Unknown	0	1
	141	141

Deaths in Newburyport

Including 20 Stillbirths, 14 males, 6 females

	Male	Female
January	12	11
February	13	8
March	9	12
April	7	16
May	12	8
June	6	13
July	2	7
August	10	7
September	8	12
October	9	10
November	14	14
December	10	12
	112	130

Non-resident deaths in the city	50
Residents of this city dying elsewhere	26
Non-residents buried in this city	58

DEATHS, WITH PRINCIPAL CAUSE AND AGE PERIODS EXCLUSIVE OF STILL BIRTHS

Cause	1 yr.	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40-44	45-49	50-54	55-59	60-64	65-69	70-74	75-79	80-84	85-89	90-94	95 up	Total
Accidental	M	3	2	1	1	1	2	2	1													8
	F																					5
Cancer	M												3	1	1			1				7
	F															3	1	3	1	1		12
Circulatory System	M									1			2		2	4	11	5	1	3	1	30
	F	1													1	4	4	4	6	8	3	41
Disease of Kidneys	M																1	1				3
	F												1	1	2		2		1	1		8
Pneumonia, all Forms	M	3								1	1	1	1	1	1		2	1	1	1	1	12
	F	1	1												1	2	1	1	2			11
Pulmonary Tuberculosis	M			1																		6
	F					1		1	1	2			1									4
Nervous System	M																					4
	F	1			1									1	1	1		1				4
All others	M	14	1																			16
	F	9	2	1		2	1	1	1	1	1	1	1		3	2	1	1	1	1		28
Totals		29	7	3	3	4	4	3	5	6	8	7	11	16	14	16	31	14	20	16	5	222

CITY SOLICITOR

January 4, 1926

To the City Council
Newburyport, Mass

Gentlemen:

In accordance with the provisions of Municipal Ordinance I herewith submit a statement of the matters now pending in the Law Department.

The following matters are in litigation in the Courts:

First, the suit of Eben P. Allen in which he seeks to recover about sixteen hundred dollars for a compensation award which he says the City owes him.

Second, Benjamin J. Checkoway vs. the City of Newburyport, replevin suit in which the plaintiff procured an assessment of damage for one dollar. An appeal is now pending.

Third, Henry B. Little et al. vs. Charles E. Houghton and William Balch, City Officials. This is a tax payers' petition brought with reference to the account of the Martin W. Dugan Company and a trial upon the merits will be given shortly.

Fourth, John J. Evans against the City of Newburyport, an action of contract in the sum of fifteen thousand dollars for alleged breach of the building moving contract which the plaintiff had with the City of Newburyport.

Fifth, Louis C. Zega vs. John L. McLean, City Marshal, a suit brought for false arrest in the sum of ten thousand dollars.

Sixth, Dorothea M. Zega vs. John L. McLean, City Marshal, a similar suit for false arrest in the sum of two thousand dollars.

Both of the Zega cases could have been tried in the Superior Court this Fall but the plaintiffs apparently were not anxious to press the same and they were continued.

Seventh, Charles E. Houghton, Tax Collector, vs. Goldia Kantrowitz.

This is a small suit brought to recover a tax. It was tried before the Superior Court here last month but the Jury failed to agree in the case.

Eighth, Walter E. Atkinson, petitioner, against the City of Newburyport. This is a land court case with reference to the Custom Heel Property in which the petitioner seeks to establish that the old public way existing south of the Custom House has been abandoned.

Ninth, Mary A. Nevins vs. the City of Newburyport, a suit brought in the sum of ten thousand dollars for an injury received because of an alleged defective condition of a side walk, the injury complained of being a broken arm.

Tenth, George A. Weare against the City of Newburyport, a suit brought for alleged sewer damage in the sum of one thousand dollars.

Eleventh, County of Essex vs. the City of Newburyport. This is the Tubercular Hospital matter now pending before the Supreme Court in which I have been assisted by Robert G. Dodge of Storey, Palmer, Thorndike and Dodge of Boston.

I am very pleased to report that all matters pertaining to the Merrimac Street Relocation and Widening with the exception of the Evans case have been cleared up by adjusment.

The last case to be settled was that of the Independent Order of Odd Fellows which I closed in accordance with the authority given me by the City Council.

We were fortunate in procuring releases and deeds with reference to the taking of land from George Georgakopoulos et al., one of the parties of interest coming here from Greece in order to finally clear the matter up.

All of the three eminent domain proceedings in the last four years, the New Park, the George W. Brown Schoolhouse Taking and the Merrimac Street Project have been carried out without the trial of a single case for land damage.

Once again I would remind the City Council that the Municipal Ordinance and the regulations of the different departments certainly need revision.

Respectfully yours,

JAMES F. CARENS, JR.,

City Solicitor.

Annual Report of the
Water Department

ANNUAL REPORT OF WATER DEPT.

To the Honorable Mayor and City Council,
City of Newburyport.

Gentlemen:—

The thirtieth annual report of the Board of Water Commissioners for the year ending December 19th., 1925 is herewith presented.

The work of installing the new Allis-Chalmers pump at the Main Station was completed in the latter part of the summer, and the official test, as well as subsequent operations, have proven that we have an efficient and economical pump to operate. This duplicate unit gives the city a pumping capacity of six million gallons daily and insures an abundant supply at all times.

A number of changes, called for by the installation of this pump, are practically completed. A new roof has been put on the station, a small addition built for locker and toilet conveniences, and many changes in piping and lighting fixtures made. The entire interior, and all external wood work, have been painted in attractive colors.

A large section of hard wood growth near the station was cut during the winter to give the undergrowth of spruce light and space to grow. 5,000 additional spruce trees have been set out, making our total planting of evergreen trees to date 32,000.

We now have a station and surrounding grounds that are a credit, and a place that all can look upon with pride.

The following are the pumping records for the year.

	Main Station	Artichoke Station
December 1924	44,265,750 gallons	35,766,400 gallons
January 1925	47,557,125 "	37,269,300 "
February	40,484,150 "	20,602,300 "
March	42,004,875 "	16,282,200 "
April	40,198,550 "	15,799,000 "
May	41,821,200 "	20,176,100 "
June	43,239,636 "	22,867,850 "
July	48,392,367 "	24,300,890 "
August	49,619,299 "	24,745,200 "
September	43,344,350 "	27,972,900 "
October	41,959,125 "	23,321,470 "

November	39,474,075	"	21,867,470	"
Daily average Main Station			1,396,004	"
Daily average Artichoke Station			768,139	"
Pounds of coal used at Main Station			1,203,343	
Daily average			3,296	
K.W.H. electricity used at Artichoke Station			171,600	
Daily average			470	

In figuring the average consumption from the Main Station the months of June, July and August were not included, as the new pump was being tested during these months, and some of the water pump was allowed to run back into the pond.

There have been twelve leaks in main pipes, and twenty-one in service pipes during the year.

Thirty-two new service pipes have been installed requiring 1,800'-3" of pipe.

Thirty-two service pipes have been relaid requiring 1,498'-10" of pipe.

Two new six inch gates have been installed, one at Federal and Milk Street, and one at Milk and Lime Street, in order to reduce the number of streets that would have to be cut off in case of a break in mains.

Eight new Fire Hydrants have been set.

Six inch mains have been laid in the following streets.

Moseley Avenue	1,114'
Elmira Avenue	127'-3"
Dawes Street	356'-9"
Bartlett Street	184'-6"
Green Street, Newbury	648'
Dawes Street—Two inch pipe	103'-2"

The inch and half and two inch pipe in High Street, Newbury, which was not furnishing an adequate supply of water was replaced with 1,337 feet of eight inch pipe.

The report of the Treasurer will give the financial figures for the year.

Respectfully submitted,

H. B. TRASK
 CHAS. F. A. HALL
 ERNEST FOSS
 HERBERT S. NOYES
 PETER I. LAWTON
 Water Commissioners.

NEWBURYPORT WATER WORKS

Receipts for 1925

City, Bond Issue	\$50,000.00	
City, Premium on bonds	354.72	
		\$50,354.72
Water Rates	\$54,679.14	
Meter Rates	12,350.90	
Sundry Water Receipts	447.54	
City, Fire Service	3,500.00	
City, Public Buildings	1,500.00	
Total receipts for water		\$72,477.58

Other Receipts

Service Pipe Construction	\$1,128.18	
Extension of Mains	196.31	
New Pump	75.00	
General Maintenance	18.20	
Pumping Station Maintenance	172.75	
Service Pipe Maintenance	76.22	
Main Pipe Maintenance	13.14	
Artichoke River Maintenance	14.00	
Reservoir Maintenance	50.00	
Wood	700.50	
Hydrant Maintenance	294.63	
Interest	473.64	
		3,212.57
Total receipts		\$126,044.87

Expenditures for 1925

City of Newburyport, Bonds	\$25,000.00	
City of Newburyport, Interest	7,957.50	
		\$32,957.50

ANNUAL REPORT

Construction

Service Pipe Construction	\$1,271.05
Service Pipe Construction, Newbury	571.97
Extension of Mains	2,550.06
Extension of Mains, Newbury	1,016.93
Gate Construction	286.80
Hydrant Construction	955.48
Meters	39.45
New Pump	43,021.56

49,713.30

Maintenance

Pumping Station Mts., Main	\$20,545.67
Pumping Station Mts., Artichoke	8,144.46
General Maintenance	5,182.00
Hydrant Maintenance	633.14
Gate Maintenance	181.91
Reservoir Maintenance	50.69
Meters Maintenance	62.68
Automobile	432.28
Service Pipe Maintenance	2,331.56
Main Pipe Maintenance	4,098.94
Artichoke River Maintenance	135.69
Filter Bed Maintenance	125.55
Frog Pond System	70.00
Wood	1,478.06

43,472.63

Total expenditures \$126,143.43

Summary

Cash on hand December 20th., 1924	\$1,139.65
Received during the year	126,044.87
	127,184.52
Expended during the year	126,143.43
	1,041.09
Balance December 19th., 1925	

WATER DEPARTMENT

153

Trial Balance

December 19th., 1925

	Assets	Liabilities
Real Estate and Property Account	500,695.80	
Distribution System	164,078.07	
Pumping Station Equipment and Filters	98,826.48	
Cash	1,041.09	
Uncollected Water Rates	3,934.56	
Bond Account		190,000.00
Commitment		3,934.56
Profit and Loss Surplus		574,641.44
	768,576.00	768,576.00

HAROLD S. NOYES, Treas.



Annual Report of the
Directors of the Public Library

1774 1775 1776 1777 1778 1779

REPORT OF THE LIBRARIAN

To the Directors of the Public Library:—

My annual report, the 70th of the Librarian, and the 36th which I have forwarded you, is herewith submitted. At the close of the last fiscal year the number of books as cataloged was given as 60,477. Since that time 1361 additional volumes have been added, giving a present total, less those cancelled and withdrawn, of 61,372. Only 109 were actually withdrawn from the shelves as unfit for further use and beyond repair while 456 were sold as waste paper, these being largely old agricultural reports and such, of broken and incomplete sets, for which a library of this kind has absolutely no use, and the space taken up by them was much needed. They are a portion of the useless literature which in time cumber any library, and which I was authorized some few years since, to remove.

The circulation of volumes for home reading during this time has amounted to 53,982, or, as we have furnished the South End and the Fiske Memorial libraries with 111 new volumes during this time, one circulation of which, at least should be credited to this library, the figure should stand at 54,093. During this time there have been sent to the binderies for new covers and such repairs as could not be done at this building 677 books, of which 74 were magazines which have been added to the stock on the shelves as new books.

The total number of borrowers is now 7104, an increase from 6472 at this time last year. Of this number 1290 holds cards which entitle them to borrow a second book, non-fiction, and 34 public school teachers are entitled to withdraw 10 books each at one time, for school purposes.

Respectfully submitted,

JOHN D. PARSONS,

Librarian.

REPORT OF TREASURER OF LIBRARY TRUST FUNDS

To the Directors of the Newburyport Public Library:—

Following is my report covering the Newburyport Public Library Book Funds for the year ending December 19, 1925:

Fund	Balance Dec. 20, 1924	Income	Expendi- tures	Balance Dec. 19, 1925
Lucy G. B. Colby		\$21.65		\$21.65
John J. Currier	\$221.52	47.50	\$75.82	193.20
W. H. P. Dodge	406.41	125.63	111.25	420.79
N. D. Dodge	74.03	42.50	87.55	28.98
Daniel Foster	29.00	11.88		40.88
J. A. Frothingham	12.66	50.00	26.35	36.31
S. A. Green	.28	95.00	47.62	47.66
Geo. Haskell	3.96	50.92	27.00	27.88
M. P. Sawyer	86.67	225.00	291.92	19.75
J. R. Spring	343.69	978.39	1,158.99	163.09
Benj. G. Sweetser	53.62	237.50	249.39	41.73
Wm. C. Todd	10.30	667.68	627.12	50.86
A. Williams	4.99	47.50	12.71	39.78
Totals	\$1,247.13	\$2,601.15	\$2,715.72	*\$1,132.56

*Cash on hand First and Ocean National Bank.

Respectfully submitted,

CHARLES E. HOUGHTON, Treas.

Newburyport Public Library.

Dec. 23, 1925.

PEABODY FUND

The Peabody Fund, of \$15,000, as to the principal remains on deposit at the Institution for Savings, where it has been invested since received as a donation from the late George Peabody, 48 years ago. The recommendation of the donor "that the larger portion of the income should be devoted to the purchase of standard works for the general library, has always been observed by the board of trustees holding the fund in trust, according to their best judgment, as well as the suggestion "that the income derived from this gift be kept separate and distinct from that derived from other sources, and that an annual report of the condition of the fund and amount of income be prepared and published." During the past year 204 books have been purchased and added to the Public Library, a total of 15,566 from the first. The report of the Treasurer of the income is here appended:

Receipts

Balance brought forward Nov. 29, 1924	\$383.29	
Dividend April 22, 1925	375.00	
Dividend Oct. 28, 1925	337.50	
		\$1,095.79

Expenditures

Books	\$746.06	
Postage	.48	
		746.54
Balance on hand Nov. 30, 1925		\$349.25

Respectfully

LAURENCE HAYWARD,
Treasurer.

Audited and found correct, William Balch
Newburyport, Dec. 7, 1925.

LAWRENCE B. CUSHING
LAURENCE HAYWARD
B. P. P. MOSELEY
JOHN D. PARSONS
GEORGE W. RICHARDSON
Trustees.

TRUSTEES OF THE BUILDING FUND OF THE
PUBLIC LIBRARY

Report for 1925

Receipts

1924		
	Dec. 1, Balance on hand	\$252.32
1925		
	April, Interest, Institution for Savings	262.50
	October, Interest, Institution for Savings	236.25
		\$751.07

Expenditures

1924		
	Dec. 27, E. Perkins Lumber Co.	\$6.32
1925		
	March 25, H. V. Noyes	9.45
	July 20, J. Duggan, boiler	2.00
	Sept. 15, S. W. Drowne	34.25
	Sept. 15, E. J. Batchelder	12.52
	Sept. 15, James Guy	105.00
	Dec. 2, R. G. Adams	114.65
	Dec. 2, Deposit of Interest	236.25
	Dec. 2, Balance in Merchants Bank	230.63
		\$751.07

Condition of Fund

Original deposit Institution for Savings	\$5,000.00
Charles W. Moseley Bequest	5,000.00
Accrued Interest	736.25
Cash in Merchants Bank	230.63
	\$10,966.88

WM. R. JOHNSON,
Treasurer.

Audited and found correct, William Balch, Auditor.
Dec. 7, 1925.

BOOKS ADDED TO THE LIBRARY, 1925, AND SOURCES

Number as last reported	60,487
Added from:	
Spring Fund	385
Peabody Fund	231
Sweetser Fund	199
Sawyer Fund	135
Todd Fund	58
William H. P. Dodge Fund	41
Nathan D. Dodge Fund	40
Green Fund	8
Haskell Fund	7
Currier Fund	5
Williams Fund	4
Frothingham Fund	3
Donated	1,116
	245
	1,361
Cancelled and withdrawn	565
Net gain	796
Number Dec. 28, 1925	61,263

CLASSIFICATION OF BOOKS BORROWED IN 1925
AND APPROXIMATE PERCENTAGE TO WHOLE

Fiction	40,530	72.72
General literature	3,037	5.58
Biography	2,012	3.88
Travel and adventure	1,665	3.06
Social science	1,073	1.97
Useful arts	1,044	1.09
General works	922	1.60
American history	820	1.50
Religious	586	1.05
Natural science	572	1.
General history	535	.98
Philosophy	306	.54
Language	90	

Under fiction is included juvenile, under fine arts music scores.

CLASSIFICATION OF BOOKS ADDED

General works	70
Philosophy	15
Religious	22
Social science	98
Language	6
Natural science	50
Useful arts	54
*Fine arts	163
Literature (poetry, drama, etc.)	104
Fiction	582
Juveniles	40
History, in general	21
Travel and adventure	52
Biography	81
American history	42

CITY PRIMARY

November 17, 1925

Ward	1	2	3	4	5	6	Totals
MAYOR							
Nelson, O. H.	114	69	75	73	73	180	584
Castle, G. T.	58	108	51	79	141	57	494
Morrill, G. W.	122	253	115	135	232	184	1041
Blanks	5	7	2	7	18	9	48
SCHOOL COMMITTEE							
Brown, J. Harold	99	113	89	93	196	175	669
Nevins, Mary A.	83	89	53	80	158	150	613
Whitley, R. J.	62	196	75	102	220	111	766
Kimball, A. W.	153	177	96	111	131	180	848
Phelps, C. H.	92	126	70	69	75	100	532
Blanks	109	173	103	133	244	144	906
Totals	299	437	243	294	464	430	2167

CITY ELECTION

Dec. 8, 1925

Ward	1	2	3	4	5	6	Totals
MAYOR							
Nelson, O. H.	487	439	332	353	433	612	2656
Morrill, G. W.	256	460	253	292	454	332	2047
Blanks	5	17	6	9	25	13	75
COUNCILLORS							
Ayers, M. G.	382	425	320	398	391	495	2411
Campbell, J. H.	66	135	81	106	260	101	749
Chase, J. W.	406	337	229	260	259	491	1982
Cusack, Wm. J.	336	557	363	384	522	342	2504
Little, H. B.	433	450	338	392	452	597	2662
McGlew, F. M.	185	356	202	178	223	197	1341
Peebles, Wm.	294	327	236	311	417	595	2180
Perkins, E. G.	499	501	324	341	352	523	2540
Ruggles	87	86	58	94	157	260	742
Strangman, H. G.	193	194	124	124	175	348	1158
Blanks	859	1212	2680	682	1352	836	5621
SCHOOL COMMITTEE							
Brown, J. H.	450	455	332	396	407	610	2650
Nevins, M. A.	206	183	153	198	293	372	1405
Whitley, R. J.	209	438	221	233	437	226	1764
Kimball, A. W.	356	365	261	271	293	404	1950
Blanks	275	391	215	210	394	302	1787
Totals	748	916	591	654	912	957	4778

CITY OF NEWBURYPORT
LIST OF JURORS, 1925 AND 1926

Published in Accordance with Chapter 234 of the General Laws.
Amended by Chapter 311, Acts of 1924.

Name	Residence	Occupation
Arnold, Charles C.	47 Olive St.	Shoe Cutter
Ayers, Willis G.	34 Kent St.	Grocer
Abbe, Roy H.	36 Woodland St.	Mech. Engineer
Armstrong, Arthur L.	20 Chapel St.	Clerk
Adams, Richard G.	92 Bromfield St.	Contractor
Aubin, William E.	243 Water St.	Fisherman
Brown, James F.	63 Bromfield St.	Painter
Burke, Alexander	20 Olive St.	Shoe Maker
Bean, George F.	60 Marlboro St.	Shoe Worker
Bean, Frank A.	16 Chestnut St.	Shoe Worker
Bryant, Walter N. B.	8 Collins St.	Silver Worker
Brooks, Abner M.	6 Brooks Ct.	Shoe Operator
Barth, Daniel W.	24 Franklin St.	Shoe Maker
Barth, Harry	74 Marlboro St.	Ice Dealer
Bolman, Harry A.	30 Bromfield St.	Shoe Cutter
Bresnahan, John	9 Broad St.	Moulder
Barth, Benjamin	166 Merrimac St.	Confectioner
Bradford, Gerald S.	30 Broad St.	Auto Dealer
Brock, Jr., William S.	256 Merrimac St.	Silver Shop
Bingham, Francis M.	313 High St.	Silver Shop
Brown, Leander M.	290 High St.	Broker
Burns, Andrew J.	63 Liberty St.	Shoe Maker
Berry, LeRoy	3 Pond St.	Merchant
Bass, Edward	Prospect St.	Baker
Chesterman, Fred W.	35 Broad St.	Modeler
Creeden, Bartholomew	214 Merrimac St.	Foundryman
Cooper, George E.	10 N. Atkinson St.	Bank Clerk
Casey, Patrick F.	80 Federal St.	Insurance
Carlin, John E.	3 Olive St.	Shoe Cutter
Coffey, John J.	28 Oak St.	Painter
Colby, William H.	21 Chestnut St.	Shoe Cutter
Cook, William J.	8 Allen St.	Grocer
Cullen, G. Albert	50 Milk St.	Bank Clerk
Currier, Warren S.	65 Marlboro St.	Salesman
Caron, George G.	41 Milk St.	Merchant
Caswell, Jr., Charles A.	71 Purchase St.	Bookkeeper
Carey, Timothy H	53 Merrimac St.	Clerk

Name	Residence	Occupation
Crimmins, Philip Jr.	1 Congress St.	Hatter
Currier, Bernard M.	33 Ashland St.	Conductor
Cleveland, Harry G.	24 Boardman St.	Barber
Clark, Albert H.	93 Storey Ave.	Agent
Curley, John J.	16 Tremont St.	Painter
Curley, Joseph J.	52 Temple St.	Stockfitter
Collins, Daniel	5 Boardman St.	Agent
Cheney, Lawrence B.	51 Oakland St.	Bookkeeper
Croteau, James	208 Water St.	Insurance
Chisholm, Daniel J.	20 Vernon St.	Foreman
Carter, Henry N.	9 Strong St.	Clerk
Clarkson, Edward H.	41 Tyng St.	Retired
Cusack, William J.	13 Otis Pl.	Insurance
Duggan, Henry M.	35 Pond St.	Clerk
Dodge, William G.	2 Toppan's Lane	Shoe Mfr.
Dow, James W.	18 Olive St.	Shoe Maker
Doyle, Jerry W. Jr.	37 Washington St.	Salesman
Doyle, Joseph P.	42 Middle St.	Mill Foreman
DeMerritt, Wilbur F.	3 Carter St.	Shoe Op.
Estes, Samuel E.	76 Middle St.	Auto
Eaton, LeRoy A. Jr.	63 Prospect St.	Shoe Op.
Elliott, John	18 Washington St.	Undertaker
Eaton, Edward W.	88 Purchase St.	Druggist
Evans, Ralph W.	44 Middle St.	Engraver
Flint, Warren B.	300 Merrimac St.	Steamfitter
Fox, Frank S.	18 Broad St.	Silvershop
Fiske, Florian W.	56 Marlboro St	Engineer
Folsom, John C.	27 Tyng St.	Baker
Fern, Oscar	63 Ferry Rd	Shoe Mfr.
Flagg, Godfrey J.	82 Prospect St.	Shoe Op.
Frost, Norman E.	1 Chestnut St.	Ice Man
Follansbee, Edmund M.	9 Greenleaf St.	Clerk
Foster, George N.	46 Washington St.	Foreman
Glynn, William P.	93 High St.	Auto Dealer
Grant, James T.	354 Merrimac St.	Machinist
Grover, Sydney F.	6 Jackson St.	Plumber
Gault, Ernest L.	25 Jefferson St.	Motorman
Gale, William E.	19 Jefferson St.	St. Ry. Conductor
Gorwaiz, George T.	234 High St.	Heel Mfr.
Goldsmith, William E.	61 Prospect St.	Dentist
Gallant, Arthur N.	7 Horton St.	Auto Worker
Hardy, Frank W.	8 Garden St.	Chauffeur
Hewett, Harry E.	132 High St.	Dentist
Harlow, Ellsworth M.	25 Arlington St.	Insurance
Hicks, William W.	35 Marlboro St.	Baker

Name	Residence	Occupation
Hopkinson, Greenleaf W.	3 Myrtle Ave.	St. Ry. Conductor
Hallisey, Daniel E.	64 Warren St.	Shoe Op.
Harding, Frank L.	13 Broad St.	Silver Shop
Horsch, William M.	11 Summit Pl.	Furniture Dealer
Hopkins, Albert J.	7 Beck St.	Shoe Op.
Hughes, Thomas B.	56 Kent St.	Blacksmith
Hardy, Jerome A.	15 Lafayette St.	Silvershop
Haley, Peter J.	10 Tremont St.	Shoe Op.
Haley, Humphrey J.	56 Carter St.	Retired
Hatch, Timothy B.	2 Jackson St.	Shoe Maker
Holland, John M.	47 Forrester St.	Shoe Op.
Hilton, Thomas A.	5 Charter St.	Laster
Hopkinson, Albert W.	337 High St.	Retired
Ives, Charles E.	332 Merrimac St.	Express
Ilsley, William	Parsons St.	Banker
Jackman, Charles E.	40 Purchase St.	Clerk
Jackson, Percy B.	48 Market St.	Upholsterer
Jackman, Wilfred P.	76 Purchase St.	Auto Worker
Kezer, Walter D.	23 Ashland St.	Painter
Knight, James A.	330 Merrimac St.	Clerk
Kane, Leo	47 Winter St.	Shoe Cutter
Knights, John J.	304 High St.	Clerk
Kelley, Charles H.	2 Summer St.	Silversmith
Kelleher, John J.	18 Dove St.	Motorman
Knight, Willard B.	29 Purchase St.	Shoe Cutter
Kellogg, Raymond	16 Neptune St.	Clerk
Kimball, Alfred W.	11 Parsons St.	Inspector
Learned, Henry C.	190 High St.	Shoe Mfr.
Lynch, Cornelius F.	29 Summit Pl.	Mechanic
Lunt, Albert E.	3 No. Atkinson St.	Silversmith
Larkin, Henry J.	54 Marlboro St.	Manager
Littlefield, Walter S.	4 Merrill St.	Shoe Op.
Leighton, Henry E.	1 Jackson St.	B. & M. R. R.
Leary, Timothy R.	16 Carter St.	Shoe Worker
Magnire, Frank M.	11 Broad St.	Conductor
Masterson, Frank D.	33 Lafayette St.	Manager
Messier, Manuel E.	55 Olive St.	Laundry
Millerick, Edward F.	20 Market St.	Upholsterer
Meador, William P.	12 Congress St.	Chauffeur
McGrath, Thomas R.	70 Federal St.	Meat Cutter
Meinerth, George S. Jr.	43 Washington St.	Insurance
Mannix, Francis J.	93 Lime St.	Laundry
Mitchell, Thomas W.	48 Forrester St.	Shoe Maker
McBurnie, Fred	1 Union	Salesman
McGlew, Frank M.	39 Temple St.	Barber

Name	Residence	Occupation
Maroni, Lorenzo F.	25 Otis Pl.	Bookkeeper
Nealey, Charles F.	39 Boardman St.	Shoe Op.
Noyes, Leslie E.	9 Otis Pl.	Motorman
Nevers, Lewis D.	74 High St.	Hotel Man
O'Brien, John J.	34 Olive St.	Teamster
O'Connor, William E.	25 Chestnut St.	Clerk
O'Brien, James F.	4 Jackson St.	Clerk
Osgood, George W.	22 Allen St.	Clerk
Prescott, Frank B.	23 Arlington St.	Silversmith
Page, Joseph P.	279 Merrimac St.	Shoe Op.
Page, Everett W.	5 Horton St.	Shoe Op.
Plouff, Henry	55 Washington St.	Shoe Dealer
Perkins, Edward G.	27 High St.	Salesman
Ross, Herbert W.	26 Congress St.	Clerk
Reed, Almon R.	12 Washington St.	Merchant
Rand, George P.	388 Merrimac St.	Shoe Cutter
Ryan, Frank E.	7½ Harrison St.	Shoe Op.
Richardson, George W.	77 High St.	Banker
Roberts, William H.	354 High St.	Machinist
Reeves, Hector	13 Howard	Shoe Op.
Semple, Frank	76 High St.	Foreman
Stackpole, Frank T.	282 High St.	Shoe Cutter
Smith, Fred E.	296 High St.	Publisher
Stevens, Frank E.	17 Barton St.	Retired
Stevens, Horton C.	Water	Farmer
Silvy, Edward M.	3 Market St.	Shoe Op.
Sullivan, Daniel F.	82 Middle St.	Shoe Op.
Shea, Denis	30 Boardman St.	
Shoul, Jacob W.	17 Washington St.	Insurance
Thurlow, Harlan E.	13 Madison St.	Shoe Op.
Toppan, Louis H.	56 Spofford St.	Clerk
Thurlow, Rufus E.	25 High St.	Shoe Dealer
Tedford, Frederick C.	261 High St.	Shoe Mfr.
Upton, Henry	12 Strong St.	Gardener
Weare, George A.	8 Lafayette St.	Real Estate
Wilson, Albert P.	15 Horton St.	Merchant
Woods, John W.	68 Middle St.	Auto Dealer
Webster, Isaac W. C.	26 Eagle St.	Retired

ALBERT W. HOPKINSON
 JOHN J. O'BRIEN
 JOHN J. CREEDEN
 HENRY W. LITTLE, City Clerk

Board of Registrars.

REPORT OF MOTH DEPARTMENT

To the Committee on Public Welfare:

Gentlemen:—Herein I wish to report that this department has cleared the city's shade trees entire of the gypsy and brown tail moths. We have also cleared private property with a few exceptions, from the Newbury line, west side of Water and Merrimac Streets, the east side of High street, to Chapel street.

Last season we harvested $1\frac{1}{2}$ bushels of brown tail moths; this year we expect better than 3 bushels.

The gypsy moth shows an increase, there being more colonies, especially where spraying was not indulged in. With the knowledge and consent of his honor the mayor, I have ordered through the State's Forester's Office, 1200 pounds arsenate of lead. We have on hand 19-100 lb. drums, making a total of 3100 pounds for the season which I think possibly will be sufficient.

On January 20-21 I attended the Moth Superintendents and Tree Wardens meeting at Horticultural Hall, Boston and what I learned there is a cause of alarm. Six state division superintendents reported a large percentage increase of the gypsy and brown tails over the former year, and that there was approximately 60,000 acres defoliated in the Cape District in 1925. Mr. A. F. Burgess of the United States Department of Agriculture located at Melrose Highlands reported a sharp drop in the percentage of Parasites, something like 28 percent decrease. This was caused by their host being at a minimum in 1923-1924. What the future has in store for us Mr. Burgess would not venture an opinion.

We are heavily invested with the Satin Moth which feeds mostly on Poplar and Willow trees. The Elm leaf beetle is another of our worries. Where ever there is compact plantings of the Elm along the seaboard and in the vallies you are bound to have the beetle. Spraying at the porper time will hold it in subjection.

In the Newbury and Rowley section of Plum Island there was harvested last year 28 bushels of Brown Tail Moths. In conclusion I wish to say

briefly that Newburyport has not had any general defoliation for several years. According to conditions the outlook for 1926 is threatening.

Parks

There should be cement steps built on the Mall on the east side of the Court House, leading to the pond. Also at Central Park a man hole built and sewer extended near the Towle Co., line to take care of surface water. At this end of Central Park a baseball diamond should be laid out.

Trees

There were several shade trees killed by illuminating gas last year. After a conference with Gas Company officials they admitted the facts and agreed to pay for the removal of the dead trees and planting new ones in their place.

The Gas Company paid the city of Newburyport \$291.00 for the removal of trees, and as per agreement on file at City Hall, will pay for new trees and planting same the coming spring.

There should be an appropriation made for the removal of dead wood and specify a section of the city to start on.

Respectfully submitted,

CHARLES P. KELLY,

Superintendent.

ATKINSON SCHOOL FUND

To the Honorable Mayor and City Council,
Of the City of Newburyport, Mass.

Gentlemen:—

Herewith I present my annual report as treasurer of the Atkinson School Fund for the year ending March 30, 1926.

Receipts

Dividends, First and Ocean National Bank	\$24.50
Dividends, Merchants National Bank	48.00
Harry W. French, standing grass	5.00
Withdrawn from Newburyport Five Cents Savings Bank	187.50
	\$265.00

Disbursements

Deposited Five Cents Savings Bank, Newburyport	\$77.50
Mrs. Willard Knights, services as teacher	125.00
Wm. F. Greenaway, services as janitor	62.50
	\$265.00

Investments March 30, 1926

Twenty shares Merchants National Bank, Newburyport	\$400.00
Seven shares First and Ocean National Bank, Newburyport ..	350.00
Ten acres salt marsh, Salisbury, Mass.	
Deposit Newburyport Five Cents Savings Bank	2,664.05
Deposit Institution for Savings in Npt. and Its Vicinity	2,247.91
	\$5,661.96

Respectfully submitted,

WM. C. COFFIN.
Treasurer.

March 30, 1926.

CHIEF OF FIRE DEPT.

To Hon. Mayor O. H. Nelson

Dear Sir:—

I herein submit my yearly report. During the year of 1925 the department responded to 32 bell alarms and 137 still alarms, and the fire loss to date is \$31,860.42. There are three fires that I estimate about \$40,000.00 more, making the total loss for the year about \$71,860.42, which is not so bad and I can positively say that out of the 137 still alarms that were covered by Engine 1, one-third of them would have been bell alarms if it had been horse-drawn apparatus, and I recommend to you to do everything in your power to get one more triple combination 750 gallon pumper, and also put on four more permanent men. At the present time we have 11,000 feet of hose in the department, and we should have at least 12,000 feet of good hose at all times. Of the 11,000 feet that we have, at least 1000 feet of it will be lost when it is put to the test.

Last year we lost 700 feet and the year before we lost 12,000 feet, and I recommend the purchase of at least 3000 feet of good fire hose to bring it up to the quota. After once we get it up to 12,000 feet we can replace every length that goes bad without the continual hose appropriation.

I further call your attention to the fire alarm. For the last two years we have had nothing at the south end of the city and there has been times when the men have failed to respond when they have been needed very much. I recommend a good compressed air fire alarm and the entire system ought to be overhauled and rewired. I also recommend the purchase of a chief's car or hire some conveyance so that he will not have to depend on his own resources to get to a fire and do a lot of other work which he is obliged to do under present conditions. I recommend the construction of an entire cement floor in the Central Fire Station, and we can have as good a station as there is anywhere around with the outlay of a very little money.

The whole trouble with the citizens of our city is that they do not take the fire department seriously enough. What good are our good schools,

homes, factories and churches if we do not get something to protect them with in the time of trouble? We have been very fortunate up to date but God only knows how long we will be favored with good fortune.

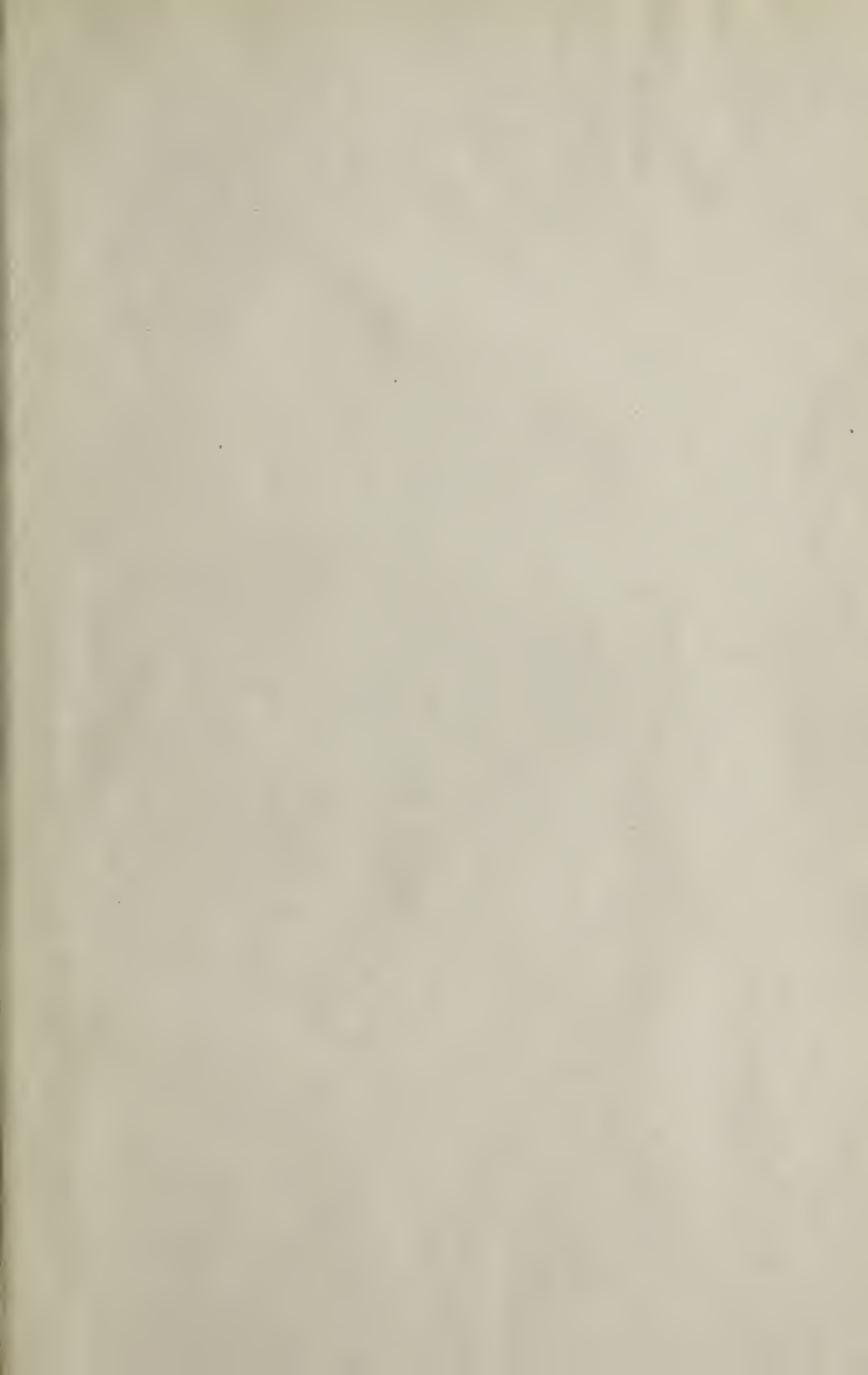
Wishing you a Happy New Year and a very prosperous administration.

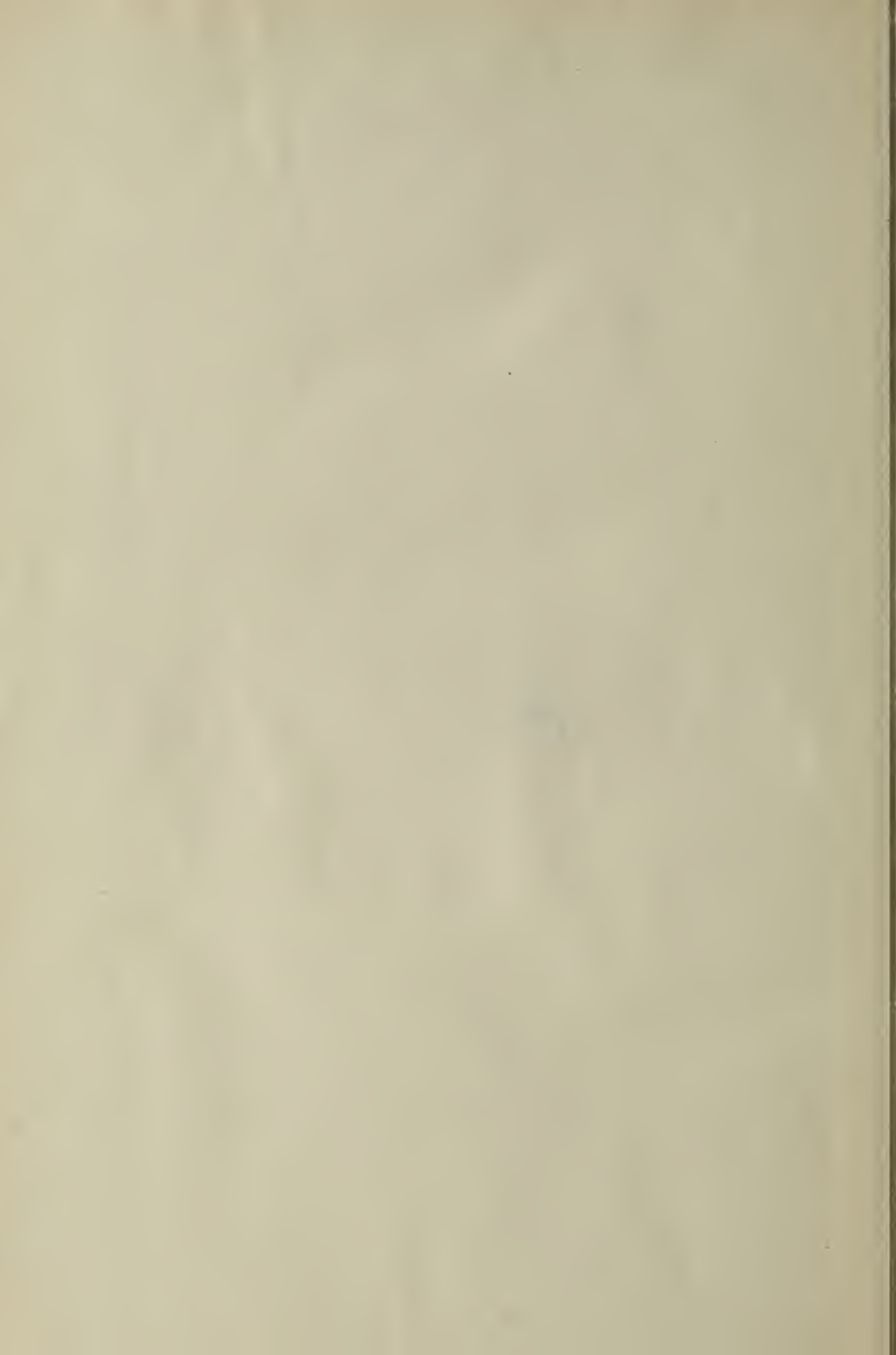
Respectfully submitted,

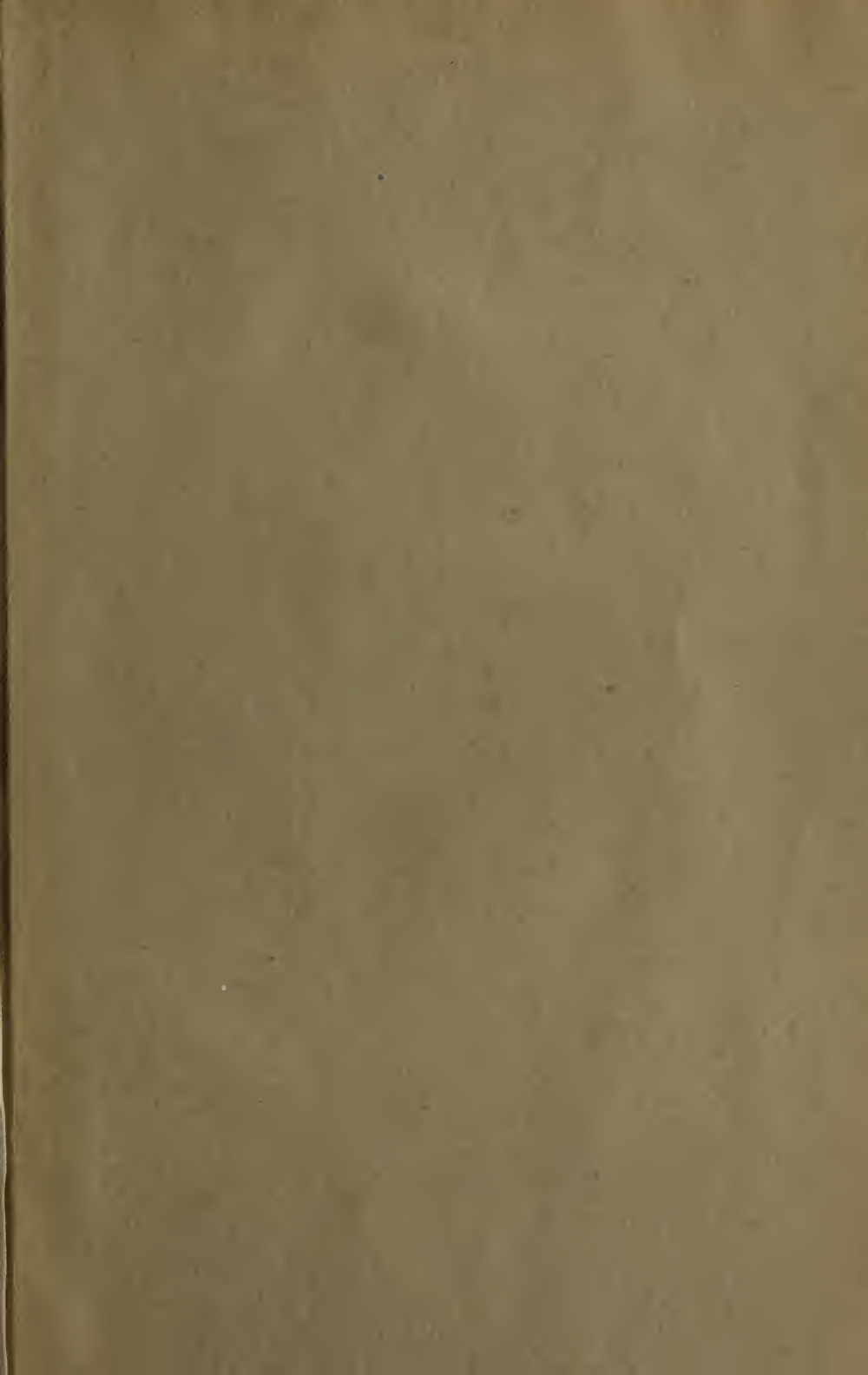
JOHN O. ERICKSON,

Chief of Fire Department.

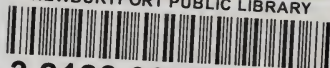
18







NEWBURYPORT PUBLIC LIBRARY



3 2128 00338 642 3

For Reference
Not to be taken
from this room

